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Final Report

1996



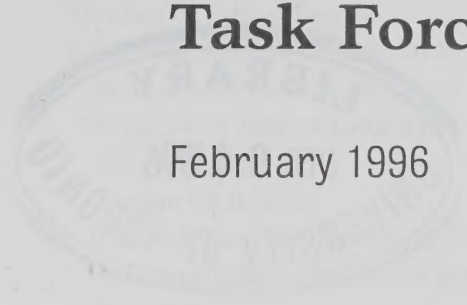
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Final Report

Ontario School Board Reduction Task Force

February 1996





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Ce document est également offert en français sous le titre suivant :
*Groupe d'étude sur la réduction du nombre de conseils scolaires
en Ontario – Rapport final.*

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February 1996

The Honourable John Snobelen
Minister of Education and Training

Mr. Minister,

We herewith respectfully submit the Final Report of the Ontario School Board Reduction Task Force.

Sincerely,

John Sweeney,
Chair

Duncan Green,
Member

Dorothy Wight,
Member

Jean-Louis Bourdeau,
Member

Francine Morissette,
Member

Order in Council
Décret

On the recommendation of the undersigned, the Lieutenant Governor, by and with the advice and concurrence of the Executive Council, orders that:

Sur la recommandation du soussigné, le lieutenant-gouverneur, sur l'avis et avec le consentement du Conseil des ministres, décrète ce qui suit :

WHEREAS the efficient operation of the education system requires a review of existing school board boundaries and of the number of school trustees, and

WHEREAS it is expedient and desirable to establish a task force to advise the Minister in respect of these matters, and

WHEREAS it is expedient and desirable to appoint a Chair and members to the task force;

NOW THEREFORE on the recommendation of the Minister of Education and Training, pursuant to Clause 10(a) of the Education Act, R.S.O. 1990, Chapter E.2, there is hereby established an advisory task force to be known as the Ontario School Board Reduction Task Force consisting of four members, one of whom shall be appointed as Chair, who are appointed for a term expiring the 31st day of December 1997:

- John Sweeney as Chair
- Duncan Green
- Jean-Louis Bourdeau
- Dorothy Wight,

AND FURTHER that the Task Force shall advise the Minister and provide recommendations on,

- a. new school board boundaries which will result in a reduction in the current number of school boards;
- b. dissolution of school boards;
- c. streamlining the delivery of French-language education while at the same time ensuring that constitutional obligations continue to be met;
- d. financial implications arising out of the proposed boundaries, including:
 - i. impact on assessment and mill rate
 - ii. impact on provincial grants;

.../2

- e. human resources and labour relations matters arising during the transition and implementation, including:
 - i. employment security
 - ii. orderly and timely integration of collective agreements and other employment relationships including cost containment measures
 - iii. transitional measures to facilitate a fully integrated operation by the date set for the establishment of the new boards;
- f. formula for trustee representation and distribution, including issues related to ensuring appropriate Native representation;
- g. whatever ancillary matters related to the above the Task Force considers necessary;

The Task Force shall further:

- a. review all pertinent materials and data on the boundaries of each and every school board in the Province of Ontario, including those governed by the Municipality of Metropolitan Toronto Act, R.S.O. 1990, Chapter M.62 to ensure that all regions of the Province are considered;
- b. consult on any aspect of its mandate with any interested ministry, employee group and appropriate stakeholder associations;
- c. take into consideration:
 - i. school boards which share common characteristics,
 - ii. school boards where there is a history of established relationships,
 - iii. voluntary proposals by school boards,
 - iv. existing boundaries of school boards,
 - v. existing regional boundaries,
 - vi. merits of extension of school board boundaries in northern Ontario,
 - vii. rural/urban issues,
 - viii. the disparities in wealth between school boards;
- d. release for public consultation a proposed boundaries map for the new school board boundaries and receive comments and advice thereon at public hearings in each region of the province;
- e. review recommendations in light of public consultation and modify proposals as the Task Force considers appropriate;
- f. consult with school boards, employee groups and appropriate stakeholder associations in the implementation of the new school boards, particularly in respect of the above elements;

The Task Force shall further work within the following parameters:

- a. school boards will continue to be the basic governance structure for elementary and secondary education;
- b. in accordance with constitutional obligations, there will continue to be school governance structures for Roman Catholic education;
- c. in accordance with Charter obligations, there will continue to be school governance structures for section 23 rightholders;
- d. changes in governance structures will be for the purposes of ensuring effectiveness and efficiencies and will take into account existing provincial policies and priorities for elementary and secondary education.

The Task Force may request the assistance of officials of the Ministry of Education and Training for the purposes of the Task Force.

The Task Force shall report to the Minister of Education and Training on new school board boundaries as soon as practicable but not later than December 31, 1995. Following submission of its report, the Task Force shall submit additional recommendations on matters identified by the Minister, or as deemed appropriate by the Chair, that may assist in the implementation of the new school board boundaries.

This Task Force is dissolved effective December 31, 1997.

Recommended



Minister of Education
and Training

Concurred



Chair of Cabinet

Approved and Ordered

FEB 22 1995

Date



Lieutenant Governor

Preface

The Ontario School Board Reduction Task Force was established on February 22, 1995, to advise the Minister of Education and Training on how to reduce the number of school boards and trustees in Ontario. Following six months of deliberations and meetings with representatives of stakeholder groups and people who had been involved in restructuring in the education sector and elsewhere, on September 6, 1995, we released an Interim Report for public consultation. It contained our recommendations for amalgamations of existing school boards and the creation of French-language school boards, for a reduction in the number of boards in Ontario by 50 per cent. Maps were included to show our proposed new boundaries for each board.

When the task force was set up, part of its mandate was to hold public hearings on the Interim Report throughout the province. By the time of the report's release, however, the government had changed and the new government had announced an increased level of fiscal constraint. We were asked by the new Minister of Education and Training to forego public hearings, but to encourage the widest possible public response. In addition to asking people for written submissions by mail, fax, and e-mail, we set up a telephone hotline.

Although many stakeholders and members of the public were disappointed that the public hearings were cancelled, we received over 19,000 responses to our Interim Report from individuals and organizations across Ontario. We would like to thank all those who took the time to write to us or to call the hotline. Your comments and submissions were most helpful in our deliberations for this final report.

Public response to the Interim Report supported the need for change in the way education is governed in Ontario. Of all the issues covered by the report, education finance reform received the highest approval rating from those who responded. There was also a high level of support for reducing the administrative bureaucracy of school boards. There was less support, however, for specific amalgamation proposals.

The task force agrees that education finance reform is vital; indeed, we maintain here, as we did in our Interim Report, that reform of education governance cannot take place without reform of education finance. We also believe there is a need to reduce the administrative bureaucracy of some boards. There are clear cost savings attached to reducing the number of trustees and supervisory staff, and the administrative structures supporting them. There are also identifiable savings from cooperatives and consortia between neighbouring school boards. The province has seen little willingness, though, on the part of most boards to capitalize on these opportunities for savings. We have therefore concluded that the structural changes associated with amalgamation are necessary to realize savings in school board governance and administration.

A major force behind the establishment of this task force and the design of its mandate was the need, in view of the province's fiscal circumstances, to redirect scarce education dollars from non-classroom activities to classrooms. Amalgamation will help achieve that goal if it occurs in conjunction with other reforms, including changes recommended in this report.

One of the criticisms levelled at our Interim Report was that we dealt with issues well beyond our amalgamation mandate. However, the Order in Council that established our task force, which is reproduced on the preceding pages, required us to examine the financial, human resources, and labour implications of our proposals. Many of our recommendations derive from this part of the mandate and address the issue of how amalgamation can be accomplished in such a way as to redirect savings to classrooms. In addition to

responding to our mandate, we have tried to respond to the changes in public finance that have taken place in Ontario over the past year. Fiscal constraints are tighter than when we began our task, and our recommendations had to consider the impact of these constraints on amalgamation and the continued ability of school boards to sustain present levels of classroom activities.

The task force's mandate contained specific parameters: the school board was to continue to be the basic structure for education governance and the constitutional and Charter rights of Roman Catholics and franco-Ontarians related to education governance were to be honoured. A number of the public responses to our Interim Report expressed dissatisfaction with these restrictions on the task force's mandate, and some advocated changes in governance structures far beyond our proposals for amalgamation. These suggestions are addressed elsewhere in this report. We wish, however, to draw the Minister's attention to this public dissatisfaction and to the governance alternatives proposed.

Our work in producing this report could not have been done as well as it has been without the assistance of several highly capable people, whom we wish to recognize and thank.

- John Samuel was assigned by the Ministry of Education and Training as staffperson and liaison to the task force. John's friendly demeanour and competence kept us on track and on time. We came to rely on his insights and abilities, especially when difficult decisions needed to be made.
- Peggy McCormick was assigned from the ministry's western regional office to assist us in analyzing the financial implications of our recommendations. Her spark and wit helped us negotiate the financial minefields.

- Pat Tolmie, our writer-editor, took the humble writing efforts of task force members and converted them into the readable prose of this report. Pat cajoled us into thinking clearly, logically, and with some semblance of order.
- A small team of analysts from the ministry and regional offices joined us for two weeks in November to help us process and interpret the 19,000-plus responses to our Interim Report. It would have been physically impossible to complete the task without them.
- A very small staff in the ministry's school board operating grants section, in addition to all their regular duties, always found time to collect, collate, and organize the financial data we requested.

As chair, I wish to extend a special thanks to my task force colleagues. You have been professional in every sense of the word, and you have become friends in ways I can't begin to count. Thank you.

John Sweeney

1. Mandate of the Task Force

Background

The Ontario School Board Reduction Task Force was established as part of a series of interrelated reforms initiated by the former provincial government in response to public demands for improvements in the quality of education at a time of severe fiscal constraints. The overriding goal of these initiatives was to focus the province's limited financial resources for education on the classroom – to support the student and the teacher.

The litany of public complaints about education is familiar. Parents fear their children are not receiving the quality of education that will enable them to compete effectively in the new global economy. Francophones maintain that their children are not receiving an equivalent education to that received by students in the English-language system. Parents want more input into the way schools operate. Taxpayers maintain that they are not getting value for their education dollar and that there is massive waste in the system: too much government, too much bureaucracy, and too much money being spent for too little return.

Specific concerns about school boards revolve around the number of boards in the province, the number of trustees, and, in some parts of the province, the remuneration received by trustees.

In recent years, governments at all levels have heard the public's message, and real progress has been made in strengthening standards and reducing waste. At the provincial level, the former government established a Royal Commission on

Learning to conduct a wide-ranging review of education in Ontario and to present the government with "a vision and action plan"¹ for reform. Following a review of the commission's report, the government announced the series of inter-related reforms of which this task force is a part (see chapter 4 of this report).

Reforms have also been initiated at the school board level, including several cooperative ventures and consortia among boards to reduce duplication and streamline services. Public perceptions notwithstanding, members of this task force have been impressed with the dedication shown by trustees and school board administrators to providing a high quality of education and value for money. In the 1994 municipal elections, school boards across the province voluntarily reduced the number of trustees by five per cent. But voluntary changes have barely scratched the surface of the need for reform, and much remains to be done.

It is obvious to even the most casual observer that the climate in which education operates in Ontario has changed dramatically. The economic and social forces driving the reform of education governance – the reform of **all** aspects of education – are described in detail in chapter 3 of this report.

Mandate and Terms of Reference

Our mandate was set out in an Order in Council dated February 22, 1995, which is reproduced at the beginning of this report. Further direction was provided by the then Minister of Education and Training in detailed terms of reference that expanded upon and clarified the mandate. In brief, we were asked to make recommendations on:

- new school board boundaries that would reduce the number of boards by 40 to 50 per cent
- a reduction in the number of trustees that make up each board and a new formula for trustee representation

1. Royal Commission on Learning, *For the Love of Learning, Report of the Royal Commission on Learning: A Short Version* (Toronto: Queen's Printer for Ontario, 1994), p. viii.

- a streamlining of the delivery of French-language education through the creation of 15 French-language school boards from the 78 existing French-language boards, sections, and advisory committees
- the implications of our proposals for finances and human resources

The Order in Council also defined the parameters within which we were to work:

- We were to continue to regard school boards as the basic governance structure for education in Ontario.
- Our recommendations were to honour the constitutional rights of Roman Catholics to their own education governance structures.
- Similarly, our recommendations were to honour the rights, outlined in the Charter of Rights and Freedoms, of franco-Ontarians to their own education governance structures.
- Our recommendations were to be made for the purpose of ensuring effectiveness and efficiency and were to take account of provincial education policies.

We were also asked to prepare maps showing our proposals for school board boundary changes, release them for public consultation, and consider public response to our proposals before making our final recommendations.

2. School Board Governance and Funding in Ontario

The Present Governance System

School boards are the oldest form of publicly elected government in Ontario. Ontario boards generally fall into one of four categories: English-language public school boards, English-language Roman Catholic separate school boards, French-language public school boards, and French-language Roman Catholic separate school boards.

Section 93 of the Canadian Constitution guarantees Roman Catholics the right to govern their own education. Since 1985, most Roman Catholic separate school boards in Ontario have been "extended" – that is, they govern both the elementary and secondary education of their students.

Section 23 of the Charter of Rights and Freedoms provides a similar guarantee to franco-Ontarians, but at present there are only four French-language school boards in Ontario: Conseil des écoles publiques de langue française d'Ottawa-Carleton; Conseil des écoles catholiques de langue française de la région d'Ottawa-Carleton; Conseil des écoles séparées catholiques de langue française de Prescott & Russell; Conseil des écoles françaises de la communauté urbaine de Toronto. French-language education in other areas of the province is governed by French-language "sections" and "advisory committees" attached to English-language boards.

Today there are 168 school boards in Ontario, including the four French-language boards and 74 French-language sections and advisory committees that also act as governance structures.

School boards establish policy, providing a focus and framework for the delivery of education within their own jurisdictions. Board policy must be consistent with the conditions outlined by the *Education Act* and its regulations, and with any other applicable provincial and federal legislation. In effect, boards adapt provincial education policy to local situations.

School boards elect their own chairs and employ directors of education to serve as their chief executive officers.

School boards also bear the fiscal responsibility for the education of their students, including the provision and maintenance of an adequate teaching and support staff and appropriate facilities. They must account for the way they spend their revenue to both their electors and the province, and are required by the *Education Act* to establish and maintain balanced budgets. Boards set the amount of the education tax requisitions within their jurisdictions, and in unorganized territories (territories without municipal government) they also collect education taxes. As employers, boards also have contractual obligations related to, and responsibilities for, all their staff.

School boards consist of locally elected trustees, whose exact number is established by the *Education Act* according to a formula based on the number of electors in each board's jurisdiction. Trustees fulfil the democratic principle of representation for taxation: they represent the local community, providing liaison between electors and their designated education system. A trustee has no power or authority as an individual, only as a voting member of a school board or in a position delegated to him or her by a board. In recent years, individual trustees have expanded their role beyond the legal requirements of the *Education Act* to include aspects of the day-to-day operations of schools. While these trustees have been motivated by an understandable desire to respond to the con-

cerns of their electors, many people feel that the primary roles and responsibilities of trustees have suffered with this shift of focus.

Historically in Ontario there has been tension between the need to govern education at the local, community level, where elected representatives who are familiar with local conditions can ensure that local needs are met, and the need to spend both local and provincial public funds in an efficient and equitable manner. As a result of this tension, local school boards have continued to be the basic governance structure for education, but the school-board unit has been enlarged through successive amalgamations.

The current system of school-board boundaries was established in 1968, when the government reduced by amalgamation the 1,446 school boards then existing to numbers close to the 168 that exist today. With the exception of a few boards established in the larger urban centres, the boards set up in 1968 were given administrative areas that – at least for southern Ontario – coincided with county, district, or regional boundaries. Introducing legislation that would establish the new boards, the Honourable William Davis, then Minister of Education, said: "The major goal of the reorganization is to create educational jurisdictions capable of extending equal educational opportunity to the boys and girls of Ontario."²

The goal of equal educational opportunity continues to be a driving force behind education reforms, but it has been joined by a new demand for effectiveness and efficiency. The economic climate of the mid-1990s is a far cry from the halcyon days of the late 1960s. In 1968, Ontario was, by today's standards, flush with money for education. The motive behind the 1968 amalgamation was not to save money; rather, it was to create larger, more efficient structures that could offer more and better programs and services. Even though the number of school boards was being reduced, education programs and services were expanding.

The Present Funding System

Education in Ontario is funded through a combination of local property taxes and grants from the provincial government, called General Legislative Grants. School boards establish their budgets based on their own assessment of local education needs. Local need, or perceived need, depends on a variety of local circumstances, and some boards spend much more per pupil than others.

The Ministry of Education and Training provides school boards with a uniform, provincially established mill rate to use in raising the local share of education costs from property taxes. This mill rate is based on the principle that all ratepayers in the province should make the same tax "effort" toward the basic cost of education. Some school boards, because they have a higher level of assessment wealth, can raise more revenue from the provincially established mill rate than others. In recognition of this discrepancy, the ministry provides boards with "equalization" grants that supplement local revenue sources. The grants are the ministry's attempt to ensure that each student has an equal educational opportunity, no matter where he or she lives. The grants, however, are limited to a ministry-determined "ceiling" or maximum "recognized ordinary expenditure" level per pupil. Almost all boards in the province feel they must spend beyond the provincially established levels to meet their local education needs.

When the present funding formula was developed many years ago, the grant ceilings were thought to be a realistic estimate of the basic cost of education per pupil. Community expectations for education have broadened considerably, however, and boards have tried to meet these expectations. The provincial government has also responded to changes in society's expectations by requiring boards to provide certain programs and services, like educating children with special needs and integrating these children into regular classrooms. The salaries and improvements in working conditions achieved by teachers through collective bargaining have expanded as well.

2. Ontario, *Legislature of Ontario Debates*, 15 March 1968, p. 833.

As a result, the understanding of "basic" costs has changed. Ministry officials and successive governments have tried, through incremental changes in the funding formula, to ensure that the amount in the grant ceilings continued to cover basic costs, but they have not attempted to identify the programs and services the ceilings are meant to cover. To be fair, defining the basic cost of education is a complex and subjective undertaking: what one observer considers basic or adequate, another may consider inadequate – or excessive. But without a definition of basic costs no one knows whether the ceilings are realistic. The prevailing opinion among educators and others familiar with Ontario's education system is that they are unrealistic.

Boards that choose to spend beyond the level of recognized expenditure – and almost all boards in the province do – must raise the additional funding from their local property tax base. Having determined the amount of revenue available from the combination of the provincially established mill rate and grants, boards then assess the amount of additional revenue, if any, they wish to raise and establish their local tax rates accordingly.

The amount of additional revenue a board is able to raise depends primarily on the wealth of its commercial-industrial assessment base. Because the wealth of this assessment base in Ontario communities varies widely, the ability of Ontario school boards to raise funds above the grant ceilings also varies widely. To put it simply: If a board has a high proportion of commercial-industrial assessment (that is, more businesses paying property tax than homeowners), it can raise significant amounts of money by making only a small increase in the local tax rate.³ If another school board with little commercial-industrial assessment wants to spend as much per pupil as the assessment-rich board, it must make greater demands on its residential ratepayers. If the

assessment-poor board's ratepayers cannot afford tax rate increases, it will not be able to spend as much per pupil as the assessment-rich board.

In recent years, for example, both the Metropolitan Toronto School Board and the Ottawa Board of Education have had such wealthy assessment bases (relative to other parts of the province) that, for a time, they were able to raise enough money from their tax bases alone to provide for their perceived education needs. Their property tax bases were so strong that they were ineligible for provincial equalization grants and were, in fact, in a position of "negative grant."

Over the last 25 years, many groups and studies have advocated reform of Ontario's system of funding education. While minor changes have been made to respond to criticisms and changing circumstances, no fundamental reform has been undertaken. In recent years, the clamour for reform has grown: both the Fair Tax Commission, which reported in December 1993, and the Royal Commission on Learning, which reported in December 1994, recommended education finance reform.

The Royal Commission on Learning recommended that the Ministry of Education and Training develop a realistic basis for determining the cost per student of an adequate educational program, taking into account regional and social disparities.⁴ It also noted the inequity in school boards' ability to spend above the grant ceilings and recommended that the province ensure there is equal per-pupil funding across Ontario.⁵

In response to the recommendations of the royal commission and others, in March 1995 the Ministry of Education and Training established a Working Group on Education Finance Reform. We discuss its mandate in chapter 4, Other Education Reforms.

3. This is a general rule. We are aware that some boards, particularly the Metropolitan Toronto School Board, have been unable recently to collect the revenue they had anticipated when they set their tax rates. A large number of businesses in Metro have successfully appealed their property tax assessments and had them reduced.

4. *For the Love of Learning: A Short Version*, p. 79 (recommendation 162).

5. *For the Love of Learning: A Short Version*, p. 79 (recommendation 159).

3. Context of Reform: Changing Economic and Social Environments

The Changing Economic Environment

For the past three years fiscal constraints have prevented the province from increasing the amount of its transfer payments to school boards. In its economic statement of November 29, 1995, the government substantially reduced those payments – by \$400 million – and warned of further reductions to come. These drastic steps reflect the government's commitment to eliminating the provincial deficit and make it very unlikely that new money will be available for several years.

Most of the transfer-payment money is allocated to school boards on the basis of the funding formula referred to in chapter 2. Since the amount of the transfer payments determines both the mill rate set by the Ministry of Education and Training and the grant ceiling, a reduction in the total amount of transfer-payment money could result in either a higher provincially established mill rate or a lower grant ceiling, or both. The ministry determines the final formula. The effect, however, will be that all school boards in Ontario that receive grants from the province will receive less money.

Many boards will be tempted to recoup the loss of provincial funds from local property taxes. In his economic statement of November 29, 1995, the Minister of Finance said that "the government fully expects school boards to meet [the] reduction by cutting costs outside the classroom, and without increasing the tax burden on local ratepayers."⁶ Boards that ignore the government's

expectations may well encounter taxpayer resistance. Taxpayers have made it clear, particularly during municipal and provincial election campaigns, that they cannot bear and will not tolerate tax increases. Responses to our Interim Report also contained strong opposition to tax increases. It seems clear that, difficult as it will be, boards will simply have to adjust to reduced expenditure levels.

The Changing Social Environment

At the same time as we are experiencing these unprecedented fiscal constraints (at least unprecedented in recent memory), we are also facing profound social change in every aspect of life, from personal, family, and community levels right up to the new, fiercely competitive global economy.

Economic and social pressures similar to those affecting Ontario are being experienced by many other jurisdictions in Canada and abroad. One measure being used by other jurisdictions to respond to these pressures is reform of the education system, including the restructuring of education governance. Before issuing our Interim Report, we reviewed the literature on education restructuring initiatives in Alberta, New Brunswick, Nova Scotia, Newfoundland, Michigan, Chicago, Great Britain, and New Zealand, and spoke with some of the people who had been involved in them.

Restructuring, of course, is not limited to the education sector. Many institutions and organizations, in both the public and private sectors, have changed their structures as an impetus to changing people's behaviour. Before issuing our Interim Report, we also consulted people who participated in restructuring programs in hospitals and universities, in municipal, provincial, and federal governments, and at IBM Canada.

Among the most significant changes in our social environment are the revolutionary changes brought about by advances in technology. It's

6. Ontario, *Official Report of Debates (Hansard)*, 29 November 1995, p. 1114.

hard – and expensive – to keep up with these advances, but the consequences of falling behind are troubling to contemplate. To some extent, the restructuring programs we examined originated in response to technological advances; what particularly impressed us, however, was the extent to which these advances make it possible to change the way an organization does business.

The capacity of Ontario school boards to use advances in technology varies widely. Some boards lack the financial resources to keep pace, both in the classroom and in the conduct of their own business. It is precisely these boards, however, that could benefit most from the enhancement of classroom and administrative procedures that technology offers. In the classroom, technology can be a tool to enhance traditional practices, or even to augment the number of teachers. It can change the way teachers teach and students learn, speeding up certain processes and shortcutting others. In board offices, it can produce significant efficiencies in administrative procedures and reduce costs.

Some boards in northern Ontario face another impediment to the use of technology: they lack the infrastructure that allows it to function – cable, power lines, satellites, fibre optics. Yet in areas like northern Ontario, with its small, isolated communities, modern technology could play a pivotal role in education. Remote communities could be linked to one another and to the rest of the world by computer or telecommunications networks. They could share lessons and other learning experiences, and take advantage of more opportunities for self-directed or independent learning. They could also benefit from the administrative efficiencies offered by technology. To offer just one example, trustees could meet by video- or teleconference. Technology could provide similar benefits to francophones throughout Ontario, many of whom live in remote communities or form small groups in communities that are largely anglophone.

In our examination of issues related to education governance, we were struck by the potential benefits of technology to school boards, but disturbed by the prospect of Ontario boards being unable to realize them.

The Challenge for Education Governance

The only thing that hasn't changed is the need to educate our children to participate fully and successfully in life. If Canada is to be an effective player on the world stage, it is essential that our children be able to communicate, compute, research, be creative and productive, work together, and strive for excellence. But competing with the essential educational needs of our children is a complex set of other social and financial expectations that we want fulfilled at the same time, expectations related to "rights," wages, benefits, and working conditions. Ontarians, members of this task force included, have become accustomed to standards that we may no longer be able to afford.

The challenge today – and there is no choice but to take it up – is to sustain the **essential** elements of education. The limited financial resources available must be focused on the classroom, on providing adequate resources for students to learn and teachers to teach. Everyone involved in education will have to adapt.

The need to adapt is a lesson that the education community in Ontario is learning somewhat late in the game, but learn it we must. Reform of education governance is necessary to ensure that administrative costs are reduced and cooperation improved, that there is less duplication of effort and more sharing of services, and that trustees and administrators are seen by parents and taxpayers to be accountable for the way they educate our children and spend our tax dollars.

The circumstances that led other jurisdictions and sectors to restructure, and their experiences with restructuring, do not all apply to Ontario. Each situation is unique. Changes in the governance structures of school boards must take into account the particular circumstances surrounding education in this province, including people's expectations. Members of the task force, however, did learn a great deal from the experiences of others that is applicable in Ontario. For example, in many of the new structures policy-making remains a "head office" responsibility, but management is local or "site-based." Our recommendations will suggest a similar structure for school boards and their schools. Those we consulted were almost unanimous in observing that, in their experience, new structures compelled people to change their behaviour and devise fresh solutions to their problems.

Since its election in June 1995, and particularly in its economic statement of November 29, 1995, the government has served notice of a level of fiscal constraint that few Ontarians could have predicted. This level of constraint, along with the need to respond to public complaints and perceptions about education, changing social pressures, and technological advances, demands a fundamental change in the way school boards operate. It also requires a substantial change to the way education is funded in Ontario.

The current economic and social climate reinforces our opinion, expressed in our Interim Report, that: "The level of education programs and services we have been enjoying cannot be maintained under our present governance and funding systems. If we don't change both these systems, our ability to educate our children will be threatened."

4. Other Education Reforms

Reducing the number of school boards is only one of several interrelated education reforms the government is pursuing. Many of these initiatives, if implemented, would relieve school boards of some of their present responsibilities. They therefore complement and assist the reform of governance that we are recommending.

We outlined these initiatives in our Interim Report and present them again here, updated where appropriate.

Education Finance Reform

As we noted in chapter 2, in March 1995 the Ministry of Education and Training established a Working Group on Education Finance Reform. The working group, a partnership between the ministry and stakeholder groups, was expected to report to the minister by the end of January 1996.

The working group has been asked to advise the minister on the changes that need to be made to the current funding model, including changes needed to share assessment revenue more equitably, and the best way to ensure fiscal accountability on the parts of both the province and school boards. The group is working on the assumption that the provincial contribution to education will not increase and that money now spent on administration will be limited so that more resources can be directed to the classroom.

We believe that reform of Ontario's education finance system is essential. In fact, we maintain that the governance changes requested by our

mandate and recommended in this report are impossible without the **prior or simultaneous** reform of education finance.

Limits on Trustee Compensation

The former Minister of Education and Training, in announcing the establishment of our task force, stated that he would introduce legislation to limit the compensation trustees receive to an all-inclusive maximum of \$20,000 a year.

A Requirement to Share Services

The former Minister of Education and Training also announced that he would introduce legislation to require boards to save money by sharing services. Under the proposed legislation, boards would be required to report annually to the minister and the public on the extent of their savings and shared services.

School Councils

By the end of the 1995-96 school year, all schools will be required to have school councils. These influential advisory groups will be composed primarily of parents, but will include school principals, teacher and community representatives, and student representatives (optional at the elementary level). We describe school councils and their role more fully in chapter 7, when we discuss the accountability of trustees and school boards.

Curriculum Development

School boards now develop curriculum for their schools based on guidelines from the Ministry of Education and Training. To provide boards with better direction and establish province-wide standards, the ministry will be assuming greater responsibility for curriculum development.

Testing and Reporting on Student Achievement

The Ministry of Education and Training has initiated a comprehensive testing program to assess whether elementary and secondary students are meeting provincial education standards. The minister announced in November 1995 that the program will begin in the fall of 1996 with the testing of Grade 3 students. Testing of students in certain other grades will begin in future years.

The government has also introduced legislation to establish an independent agency, the Education Quality and Accountability Office, to implement the testing program, report on the quality of education in Ontario, recommend improvements, and promote best practices.

Teacher Education

The Royal Commission on Learning recommended that a professional college of teachers be established to regulate the teaching profession, including the certification of teachers. In response, the Ministry of Education and Training set up the Ontario College of Teachers Implementation Committee to recommend the structure and terms of reference for such a college. The minister has received and reviewed the implementation committee's report, and the government has introduced legislation to establish a College of Teachers.

The college, like similar self-governing professions (the Law Society of Upper Canada, the Ontario College of Physicians and Surgeons), will license, govern, and regulate teachers in Ontario, develop new standards of practice for teachers, and investigate complaints of professional misconduct involving teachers. It will also accredit all teacher-education programs in the province and monitor career-long professional development for teachers.

5. Task Force Criteria for Amalgamation and New School Board Boundaries

In the first six months of our mandate, we consulted with education stakeholders from a variety of organizations, including school boards, as well as government officials and the office of the Attorney General. We also consulted many people in both the public and private sectors, in Canada and elsewhere, who have been involved in restructuring systems and organizations. In addition, we reviewed earlier reports that had considered education governance issues, and we received and considered over 300 submissions on the subject of our deliberations.⁷

Our mandate clearly stated that we were to reduce the number of school boards by 40 to 50 per cent and also create French-language boards. We began by establishing certain criteria for amalgamating boards and drawing new board boundaries, as follows:

Respect for Constitutional Rights

Our overriding criterion was respect for constitutional rights. The Canadian Constitution and the Charter of Rights guarantee Roman Catholics and franco-Ontarians the right to govern their own education – that is, to administer their own school boards. In our recommendations, therefore, public school boards have been joined only with other public school boards; Roman Catholic separate school boards only with other Roman Catholic separate school boards; and French-language public and separate school boards only with their counterparts.

7. These submissions, together with other records of the task force, are available to the public. See the copyright page of this report for information on how to gain access to them.

Coterminality and Contiguity

"Coterminality" exists where two or more boards share a common set of geographical borders. For example, a common border may contain an English-language public school board, an English-language Roman Catholic separate school board, a French-language public school board, and a French-language Roman Catholic separate school board. We attempted to preserve existing coterminality wherever possible.

"Contiguity" exists where two boards are neighbours. We applied the contiguity criterion more than any other. Boards that now exist side by side are likely to have constituents with similar needs and may already share some services.

Some of the responses to our Interim Report proposed better ways of applying this criterion to individual situations than we had originally seen. We were grateful for these suggestions and, in some cases, adjusted boundaries accordingly.

Size of Student Population

In amalgamating boards, we followed a general rule that the smallest board should not have fewer than 5,000 students and the largest not more than 55,000 students. The geography of the province and the distribution of population, however, required exceptions. Some newly created boards have fewer than 5,000 students. A number of existing boards already have student populations over 60,000, and we made no attempt to reduce them.

In establishing our criteria, we were aware that many people believe large school boards, by their very nature, cannot be cost-efficient. At our request, staff of the Ministry of Education and Training did a literature search for research on the best size for a school board. They found the research on this subject to be sparse and inconclusive. It seems so many factors must be taken into account that a simple conclusion cannot be drawn. The ministry also looked at the size of Ontario school boards' central-office administrative staff in relation to the size of the boards' student

populations. This review indicated that, once the student population exceeds 30,000, the number of central-office administrative staff "flatlines" – that is, it does not increase as the student population increases. We concluded that, at least in Ontario, the size of a board's student population alone does not determine its cost efficiency.

Reasonable Distance

We tried to ensure that there was a reasonable distance between a board and the communities whose schools it administers, but this was not always possible, especially in the north and with French-language boards in both the north and south of the province. Where we have recommended boundaries that cover a particularly large territory, we have made other recommendations to help these boards function efficiently. For example, we have suggested that new information technology could facilitate communications and management and reduce travel time and costs, and that greater delegation of responsibility for day-to-day management to schools and school councils will reduce the need for trustees and administrators to be on site. We acknowledge, however, that new technology and school councils will not resolve all the problems of boards that cover a large geographical area.

Existing Traffic Patterns

The flow of traffic is a logical organizing principle. Existing highway connections and shopping patterns influenced some of our decisions.

Natural Barriers

In setting new boundaries, we also considered the existence of major transportation corridors, waterways, and other geographic features.

Similar Interests and Natural Affinities

Before our task force was established, some boards had already begun to discuss amalgamation and several boards presented joint submissions to the task force suggesting that they be

amalgamated. In the year since the task force was established, other boards have initiated consortia and cooperative agreements with nearby boards. We tried to respect all such initiatives in making our decisions and are grateful to those boards who assisted our task by suggesting their own amalgamation.

Joint Ventures with Social Services

We considered how easy or difficult it would be for the new boards to coordinate their activities with other social services, such as those delivered to students, families, and schools by the Ministries of Health and Community and Social Services, the Children's Aid Society, and others.

Impact Studies

As our Interim Report noted, we asked the Ministry of Education and Training to study the financial impacts of our proposals on boards, taxpayers, and students. Our conclusion, represented by recommendation 1, is that many of the problems presented by amalgamation on its own can only be resolved by education finance reform or by legislation. With education finance reform, negative impacts are reduced considerably.

In most cases, new board boundaries respect existing municipal boundaries. To do otherwise would have risked confusion in the establishment of local mill rates and the disruption of many existing agreements.

Deliberations of the Greater Toronto Area Task Force

Our terms of reference require us to consider the deliberations of the Greater Toronto Area (GTA) Task Force "with respect to assessment and municipal boundaries." The GTA Task Force is expected to report to the provincial government at approximately the same time we do, early in 1996. At the time of writing this report, we believe our recommendations will not conflict with theirs, but if they do, our recommendations and theirs may need to be reconciled.

6. Interim Report and Public Response

Interim Report, September 1995

On September 6, 1995, we issued our Interim Report in the form of a tabloid-style newspaper. The Interim Report:

- provided background information on our mandate
- outlined the need for, and benefits of, the changes we were recommending
- recommended that the government reform education finance before implementing our amalgamation recommendations
- outlined, with the help of maps, our specific amalgamation recommendations
- discussed other issues related to amalgamation and offered options for dealing with them

It addressed all of the issues in our mandate with the exception of administrative costs. In our deliberations prior to issuing our Interim Report, we found that school boards did not agree on what constitutes administrative costs. The Ministry of Education and Training, although most helpful in other areas of education finance, had also been unable to provide us with consistent statistical data on school board administrative costs. Since issuing our Interim Report, however, we have received reliable information, and so we address administrative costs in this report.

In an effort to reach as many members of the public as possible, we printed 2.3 million English copies and 135,000 French copies of the Interim Report and made them available through local schools, school boards, Ministry of Education and Training regional offices, and public libraries.

The Minister of Education and Training sent a letter to each school board chair, and the Deputy Minister a letter to each school board director of education, requesting the boards' cooperation in the distribution of the Interim Report. The letters, which are reproduced in Appendix B, asked boards to give each child in their schools a copy to take home, and to make the remaining copies available in the schools and board offices so that ratepayers who did not have children in school could pick up a copy if they so desired.

Regrettably, not all boards acceded to these requests. Some boards simply advised parents that copies of the Interim Report were available at the school and could be picked up. Others sent a letter along with the Interim Report, asking parents to respond negatively to the amalgamation recommendation. Many parents and ratepayers who had not received a copy of the Interim Report from their local board contacted the task force's office to request a copy.

Public Response

In establishing the task force, the former Minister of Education and Training had intended that we would hold public hearings on our Interim Report. The government changed, however, a few months before that report was issued. The new Minister of Education and Training reviewed our mandate, process, and timelines and instructed us to proceed as planned, with the exception of the public hearings. He had decided that the significant expense of public hearings could not be justified, given the state of the province's finances.

As an alternative to public hearings, we invited the public and stakeholder organizations to send in written responses by mail, fax, or e-mail, and we set up a telephone hotline (a 1-800 number).

We heard many expressions of resentment at the cancellation of public hearings. While people acknowledged the high cost of hearings, they regretted missing the opportunity to hear first-hand what others had to say about our interim recommendations. They noted that having responses filtered through the task force's final report was not the same as hearing them for

themselves.⁸ Some stakeholders had not responded to our requests for submissions prior to our interim recommendations because they thought there would be hearings later. People who shared our concern about the recommendations receiving the widest possible public airing felt that hearings would have stimulated more local press coverage of the Interim Report and the issues it discussed.

In spite of the restrictions, however, we received 19,031 responses via the hotline and in letters and briefs.⁹ Public response was of two types, which we have labelled "self-directed" and "campaign-directed." Self-directed responses (4,516 of the total 19,031 responses) came from individuals or groups, including school boards, who clearly were responding on their own initiative. Campaign-directed responses (14,515 of the total) clearly were part of an orchestrated response.¹⁰

Self-directed responses were characterized by:

- a wide range of media used (1,951 by telephone, 1,714 by mail, 851 by fax and e-mail)
- both positive and negative responses to issues raised in the Interim Report
- responses to many or all of the issues raised in the Interim Report

Of the 4,516 self-directed responses, 2,057 opposed amalgamation in general or as it affected their local area, and 1,378 supported it. (The remainder did not offer a clear opinion either way.)

While there were some exceptions, most of the campaign-directed responses were characterized by:

- wording that was identical or nearly identical
- printed petitions containing signatures only (rather than individual responses)¹¹

8. See the copyright page of this report for information on how to gain access to the task force's records, including responses to the Interim Report.

9. The response, while substantial, represents less than one per cent of the total number of copies of the report distributed.

10. We acknowledge that those responding as part of a campaign were also responding "on their own initiative." The labels are for classification purposes only; they are not meant to impute motives.

11. Each signature was counted as one response.

- almost exclusive opposition to the amalgamation recommendation that affected the area of the province in which the responder lived, and very few responses to other issues raised in the Interim Report

Most, but not all, of the campaigns were clearly directed by local organizations representing 12 public school boards and 7 separate school boards (see Appendix C, Table C1). Campaign-directed responses from these 19 boards, representing 15 per cent of all the boards in the province, accounted for 90 per cent of the total responses we received. While many people supported these campaigns by signing the petitions or submitting the requested response, the task force did receive letters from parents who expressed resentment at the attempt to influence their response and who stated that they supported amalgamation recommendations affecting their local area.

We reviewed **all** responses to our Interim Report with great attention. Because there had been no opportunity for public hearings, we were most concerned that people who wished to comment be heard and their comments noted. The responses were analyzed carefully (see Appendix C, Tables C2 and C3). They indicated overwhelming support for our recommendation for education finance reform, substantial support for reducing the administrative bureaucracy of school boards, and considerably less support for specific amalgamation proposals. As was to be expected, the responses to amalgamation included a sizeable not-in-my-backyard component. That is, certain boards and their supporters saw some wisdom in amalgamation, but felt that there was no need for it in their particular situation.

Responses to the Interim Report did influence the recommendations we offer in this Final Report – particularly specific amalgamation recommendations, where we changed about half of our interim proposals.

We discuss the substance of the public responses in more detail in chapter 7, which follows, relating them to each issue before the task force.

7. Issues Before the Task Force

Funding of School Boards

We have described the present funding system and discussed why it is considered inadequate for Ontario today. We also noted that the Ministry of Education and Training has established a Working Group on Education Finance Reform to recommend changes to the present system, and that it will be reporting to the Minister early in 1996. However, our mandate requires us to report on the financial implications of our proposals, and to fulfil it we had to undertake our own investigation of the education finance system.

In investigating it and in making specific recommendations about its reform, we kept two key objectives in mind:

- the need for greater equality of treatment for all students
- the need for greater efficiency in the expenditure of severely constrained financial resources in order to sustain classroom activities

We concluded, as have so many investigators before us, that reform is essential. Indeed, we concluded that reform of education finance is even more essential than reform of education governance, and that governance reform cannot and should not proceed without finance reform.

Before offering our recommendations on funding, we wish to deal with an issue brought to our attention by many interested parties, both before and after the publication of our Interim Report. Earlier studies on the amalgamation of school boards in the Windsor-Essex and Ottawa-Carleton areas concluded that amalgamation would result in an increase, not a reduction, in the cost of

education in the boards concerned.¹² These studies assumed that the system of funding education would remain the same. Given this and other assumptions their authors made,¹³ it is not surprising that they concluded amalgamation would increase costs. We believe that different assumptions would have led to different conclusions.

The following tables compare school boards' 1994 spending levels.

The figures in Table 1 show the variance in net expenditure per pupil (total expenditure minus miscellaneous revenue) between the lowest and highest levels of board spending.

Table 1: Net Expenditure Per Pupil, 1994*
(figures are \$)

Expenditure Level	Elementary Panel	Secondary Panel
Low	5 044	3 600
High	11 441	30 830
Gap	6 397	27 230

* Includes capital costs

Source: School Boards' 1994 Financial Statements to the Ministry of Education and Training

School boards do not usually compare net expenditures, but rather expenditures based on "cost of operating." This cost is the amount a board would charge in tuition fees for students who do not reside within its boundaries but whom the board is educating. Table 2 compares board expenditure based on the current (1994) cost of operating per pupil.

12. Thomas L. Wells, *Amalgamation? A Fact Finder's Conclusions about School Governance in the Windsor-Essex Area* (Toronto: Ministry of Education and Training, 1993) and Brian Bourns, *School Board Structure in Ottawa-Carleton: Final Report of the Fact Finder for the Minister of Education and Training of the Province of Ontario* (Toronto: Ministry of Education and Training, 1993).

13. They assumed that amalgamated boards would absorb the savings achieved through amalgamation into their operating costs to harmonize collective agreements and mill rates. We deal with these other assumptions later in this report.

Table 2: Current Cost of Operating Per Pupil, 1994*
(figures are \$)

Expenditure Level	Elementary Panel	Secondary Panel
Low	4 278	5 192
High	10 160	11 454
Gap	5 882	6 262

* Does not include capital costs

Source: School Boards' 1994 Financial Statements to the Ministry of Education and Training

The most telling comparison, however, is how much boards spend over or under the maximum "recognized ordinary expenditure" level established by the province. (This spending level is also the ministry's grant ceiling). In 1994, the basic per-pupil grant ceiling for elementary education was \$4,134, and for secondary education it was \$5,066. The province augments these basic amounts with board-specific grants that reflect particular circumstances, such as small schools and small French-language sections. Table 3 compares the amount boards spend over or under ceiling per pupil, from the lowest to the highest. Bracketed numbers are under ceiling.

Table 3: Over/Under-Ceiling Expenditure Per Pupil, 1994* (figures are \$)

Expenditure Level	Elementary Panel	Secondary Panel
Low	(370)	(3 068)
High	2 376	3 551
Gap	2 746	6 619

* Does not include capital costs

Source: School Boards' 1994 Financial Statements to the Ministry of Education and Training

In 1994, almost all school boards in the province spent over ceiling; only four elementary panels and nine secondary panels spent under ceiling. (See Appendix D. Figures D1 and D2 are graphs that show the great range in 1994 expenditure per pupil among boards across the province. Table D1 shows 1994 assessment wealth and 1994 over- and under-ceiling expenditures by board.)

As we explained in chapter 2, boards' ability to

spend above the grant ceilings is determined by the wealth of their assessment bases, particularly their commercial and industrial assessment bases. The goals of education finance reform should include ensuring that school boards across the province have an equitable amount of classroom expenditure per pupil and that their ratepayers make a similar tax "effort" to achieve this level of spending. As we recommended in our Interim Report, the wide variation in the ability of boards to raise money locally could be diminished by pooling all the commercial and industrial assessment in the province and redistributing it equitably to all boards.

Under our proposal, residential ratepayers would continue to direct their property taxes to the school board of their choice. The education tax paid by commercial and industrial ratepayers, however, would be determined by a provincially established mill rate and would be forwarded by local municipalities to an independent provincial agency. The agency would put this money into a common fund or "pool" and redistribute it to school boards so that they all have access to an equitable amount of direct classroom expenditure per pupil.

We asked the Ministry of Education and Training to simulate the financial impact of some of our major recommendations. For our pooling proposal, the ministry established a standard mill rate for commercial and industrial assessment that would raise the same amount of revenue, approximately \$3 billion, as is raised from this assessment at present. In the simulation, a board's recognized expenditures were met by a combination of local residential and farm taxes, provincial grants, and the redistributed revenue from pooled commercial and industrial assessment.¹⁴ As we had anticipated, the ratepayers of boards that at present are assessment-poor experienced the most benefits from pooling.

14. The simulation assumed that boards were amalgamated according to our recommendations.

The main reason for, and the main benefit of, pooling the revenue from commercial and industrial assessment is a more equitable redistribution of the revenue from this assessment. In particular, pooling would provide newly created French-language boards with an equitable financial base relative to other boards in the province. These boards must have sufficient funding to provide their students with an education that is of the same standard as that available to other Ontario students.

If province-wide pooling of the revenue from commercial and industrial assessment were implemented as in the ministry's simulation and if the revenue were redistributed on an equitable basis by an independent provincial agency, there would be other benefits.

- Pooling would reduce the amount of unrecognized or over-ceiling expenditure by boards, which is now funded entirely from local property taxes.
- The Ministry of Education and Training could make use of the pooled assessment funds in its funding formula: by adding the total assessment pool to the total transfer-payment pool, the ministry would have more fiscal room to establish a realistic level of recognized ordinary expenditure per pupil. It would, of course, be essential that the government not consider the pooled assessment a windfall and an excuse for decreasing the amount of transfer payments to elementary and secondary education.
- Pooling could also reduce the need for a costly practice now engaged in by many coterminous public and separate boards. At present, the commercial and industrial assessment from publicly traded companies is pooled between coterminous public and separate school boards. To ensure that they get as much of the revenue from the unpooled assessment as possible, coterminous boards now employ assessment

officers whose job it is to ensure that, wherever possible, ratepayers direct their property taxes to the board that is employing the assessment officers.¹⁵ If province-wide pooling of all commercial-industrial assessment were implemented, overall distribution of assessment revenue would be more equitable, and unpooled assessment would be limited to that from residences and farms. In this situation, boards would probably require fewer assessment officers to track unpooled assessment.

Of all of the issues described in our Interim Report, the need for the reform of Ontario's system of funding elementary and secondary education received by far the greatest support. The Interim Report presented four options for changes to the present system:

1. provincial pooling of all commercial and industrial assessment
2. elimination of the education component of the residential property tax
3. the Alberta model (where the province collects all local property taxes and redistributes the revenue)
4. the New Brunswick model (where the province funds education from income and sales taxes)

Only the first two options received much comment from the public, and of these two pooling received more support. While many people would like to see the education component of residential property tax eliminated, this option was considered impractical. Most responders felt that current provincial revenues are insufficient to cover the full funding of education.

Opposition to province-wide pooling came, of course, from those jurisdictions that would lose their sole access to sizeable amounts of commercial and industrial assessment. Support came from those that have a more limited assessment base.

15. The "default" system for property tax is explained in the section of this chapter entitled "Creation of French-Language School Boards."

The task force recommends that:

1. the government reform the present system of funding education in Ontario before it proceeds with the amalgamation of school boards recommended in this report
2. in proceeding with recommendation 1 above, the government undertake province-wide pooling of commercial and industrial assessment, using the following process:
 - a) establish a standard mill rate for commercial-industrial assessment
 - b) require municipalities to forward the revenue raised from the application of the mill rate in 2(a) to an independent provincial agency to be established for the purpose of supervising the collection and redistribution of this revenue
 - c) require the independent agency to ensure this revenue is redistributed so that all boards have an equitable amount of direct classroom expenditure per pupil
 and further that:
 - d) this process of redistribution be phased in over a period of five years
 - e) during this five-year period, the province not reduce the total amount of grant money it provides to school boards
3. simultaneously with the process described in recommendation 2, the province establish a new, realistic level of recognized ordinary expenditure per pupil
4. the government make use of the pooled assessment funds that result from the process described in recommendation 2 to establish the realistic level of expenditure per pupil described in recommendation 3, but not at the expense of a continued fair and adequate allocation of money from the consolidated revenue fund for transfer payments to all school boards

Amalgamation and New Boundaries

New School Board Boundaries

The most significant parts of our terms of reference were those that required us to:

- recommend new school board boundaries that would reduce the number of boards by 40 to 50 per cent, and
- streamline the delivery of French-language education through the creation of 15 French-language school boards from the 78 existing French-language boards, sections, and advisory committees

In fulfilling these terms of reference, we were required to honour the rights of Roman Catholics and franco-Ontarians – rights protected by the Canadian Constitution and Charter of Rights and Freedoms – to their own education governance structures.

Earlier in this report, we established the basis of our argument that amalgamation of school boards is necessary. To reiterate briefly:

- To maintain the quality of education in the current environment of severe fiscal constraints, school boards must operate in a new, more cost-effective way.
- The limited financial resources available for education must be focused on the classroom, on providing adequate resources for students to learn and teachers to teach.
- School boards' governance and administrative costs must be reduced and cooperation between and among boards, and between and among boards and other agencies and institutions, must be improved so that there is less duplication of effort and more sharing of services.
- Trustees and administrators must be seen by parents and taxpayers to be accountable for the way they educate our children and spend our tax dollars.

- Too few school boards have willingly cooperated with one another and local service providers to reduce duplication, enhance efficiency, and save money.¹⁶

In accordance with our mandate and terms of reference, and as a result of our careful deliberations on the above points and on the responses to our Interim Report, we are recommending amalgamation and boundary changes that will reduce the number of school boards in Ontario by slightly less than 50 per cent, to a total of 87 boards. All of the boards we are recommending are autonomous; that is, each one represents one of the four systems – English-language public, English-language Roman Catholic separate, French-language public, and French-language Roman Catholic separate. Of the 87 boards, 15 are French-language – 5 French-language public and 10 French-language Roman Catholic separate.

These recommendations fulfil our mandate and honour constitutional and Charter rights. As noted in the Preface, however, we received a number of complaints from school boards, other education stakeholders, and members of the public that our mandate was wrong.

Most of those who felt our mandate was wrong suggested that greater savings would come from amalgamating all coterminous boards (that is, the English, French, public, and separate systems within a geographic area) into one unified board. Such unified boards are usually referred to as "confederated" boards. Supporters of confederated boards believe that by having one administrative structure – one support system for the business, transportation, and maintenance needs of all the coterminous boards – substantial savings would be achieved, existing facilities would be better managed, and scarce resources would be distributed more equitably. They also believe that the rights of Roman Catholics and franco-Ontarians can be guaranteed at the local level by providing them with their own schools, or by

providing them with their own subsections of the confederated board.

Among those who responded to our Interim Report, there was a significant degree of support for confederated boards. Of the 1,296 responders who suggested alternatives to our amalgamation proposals, fewer than 200 suggested alternatives that fell within the parameters of our mandate. The others supported a form of confederated board.

The degree of disagreement with our mandate was so substantial that we sought advice on the concept of confederated boards from the Ontario Ministry of the Attorney General. The advice we received was that we not recommend confederated boards because "such boards would violate the constitutional rights of Ontario's Roman Catholics and French-speaking persons." The Ministry of the Attorney General advised, however, that "the constitutional restraints do not prevent rationalization of services on a cooperative basis that respects the constitutional status of Roman Catholic separate and French-language boards."

We are not recommending confederated boards. The amalgamations that we are recommending, however, will result in more consolidated administrative structures – one of the goals sought by supporters of confederated boards. Under amalgamation, there will be one support system for the business, transportation, and maintenance needs of the amalgamated boards, more efficient management of existing facilities, and more equitable distribution of scarce resources. Amalgamation will also allow all partners in the merger to benefit from the expertise of other partners.

Cooperation between amalgamated coterminous boards would enhance the benefits achieved by amalgamation. The Ministry of the Attorney General's advice, that "rationalization of services on a cooperative basis" is quite acceptable, should encourage coterminous boards to look for additional savings by cooperating with one another after amalgamation. Later in this report, we recommend that this kind of collaboration be required.

16. It has been pointed out to us that the task force's existence and mandate have stimulated additional cooperative activities and consortia.

We recognize that there will be challenges in adjusting to the changes and in reconciling philosophical differences. But we also recognize that trustees and administrators have as their top priority the best interests of their students. We are confident that, even with a reduction in the number of trustees and administrators, the amalgamation of two or more similar boards will not only result in savings but will meet the needs of students more efficiently.

The criteria we used in establishing new school board boundaries, both for the Interim Report and for this report, were outlined in chapter 5. Most of those who responded to our Interim Report acknowledged these criteria to be sound, but many felt that our application of the criteria was not always appropriate. We are grateful for the constructive suggestions we received in what must be a very difficult exercise for school boards. As a result, we changed half of our initial boundary proposals. Many of those changes incorporate a number of the suggestions we received.

We paid particular attention to suggestions like the following:

- A stronger community of interest existed in a different alignment of boards than we had suggested in our interim recommendation.
- A greater potential for cooperation between coterminous public and separate boards existed in a different alignment.
- The borders being contemplated by the Greater Toronto Area Task Force were different from those contemplated by our interim recommendations, and the external borders recommended by each of us needed to match.
- Other workable alternatives to our proposals were offered.
- Additional information was available concerning section 68 boards and the Penetanguishene Protestant Separate School Board.

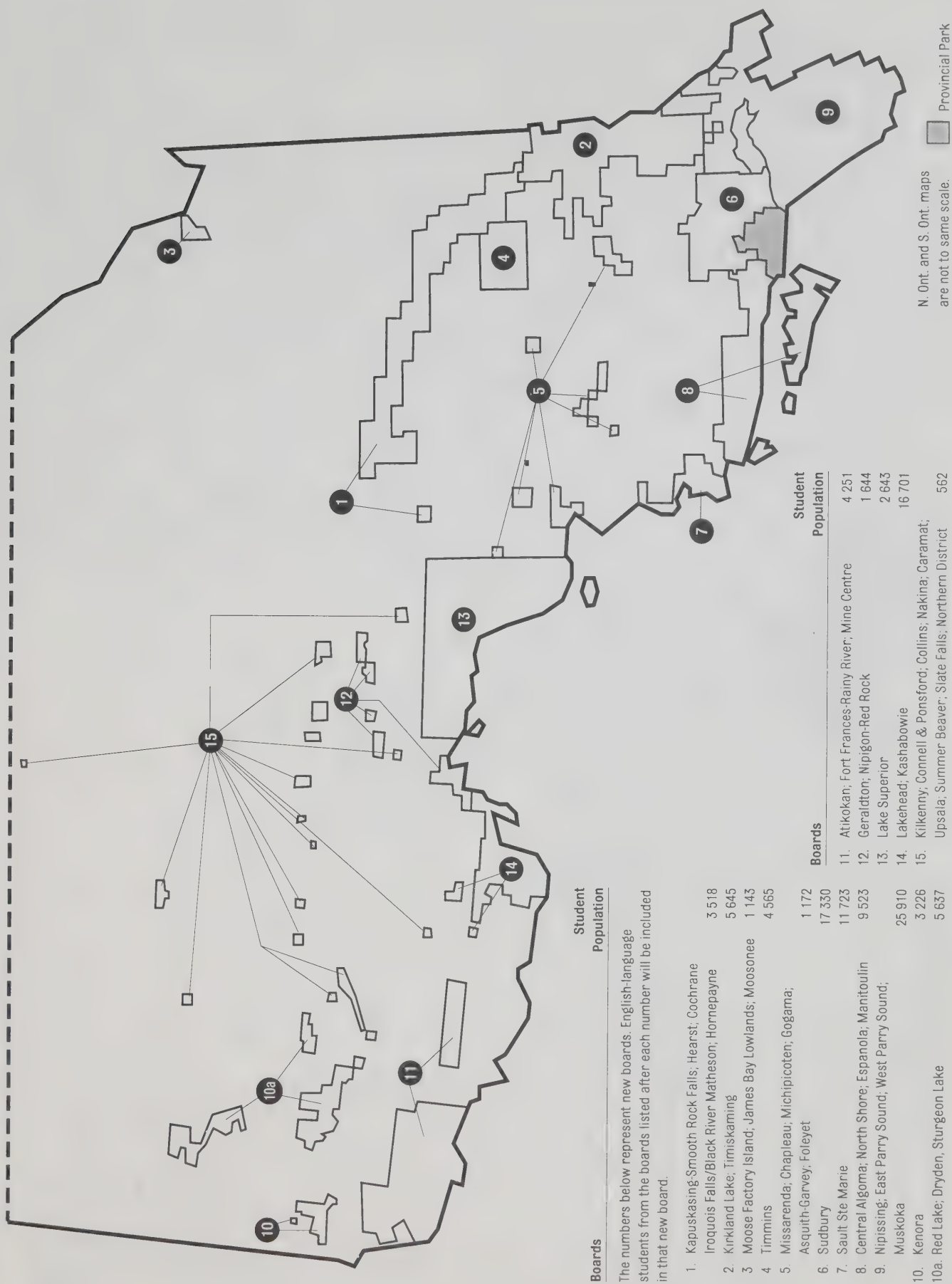
For the benefit of those who commented on the amalgamation proposals in our Interim Report and offered alternative solutions, Appendix E lists the changes we made to arrive at the final recommendations in this report.

The task force recommends that:

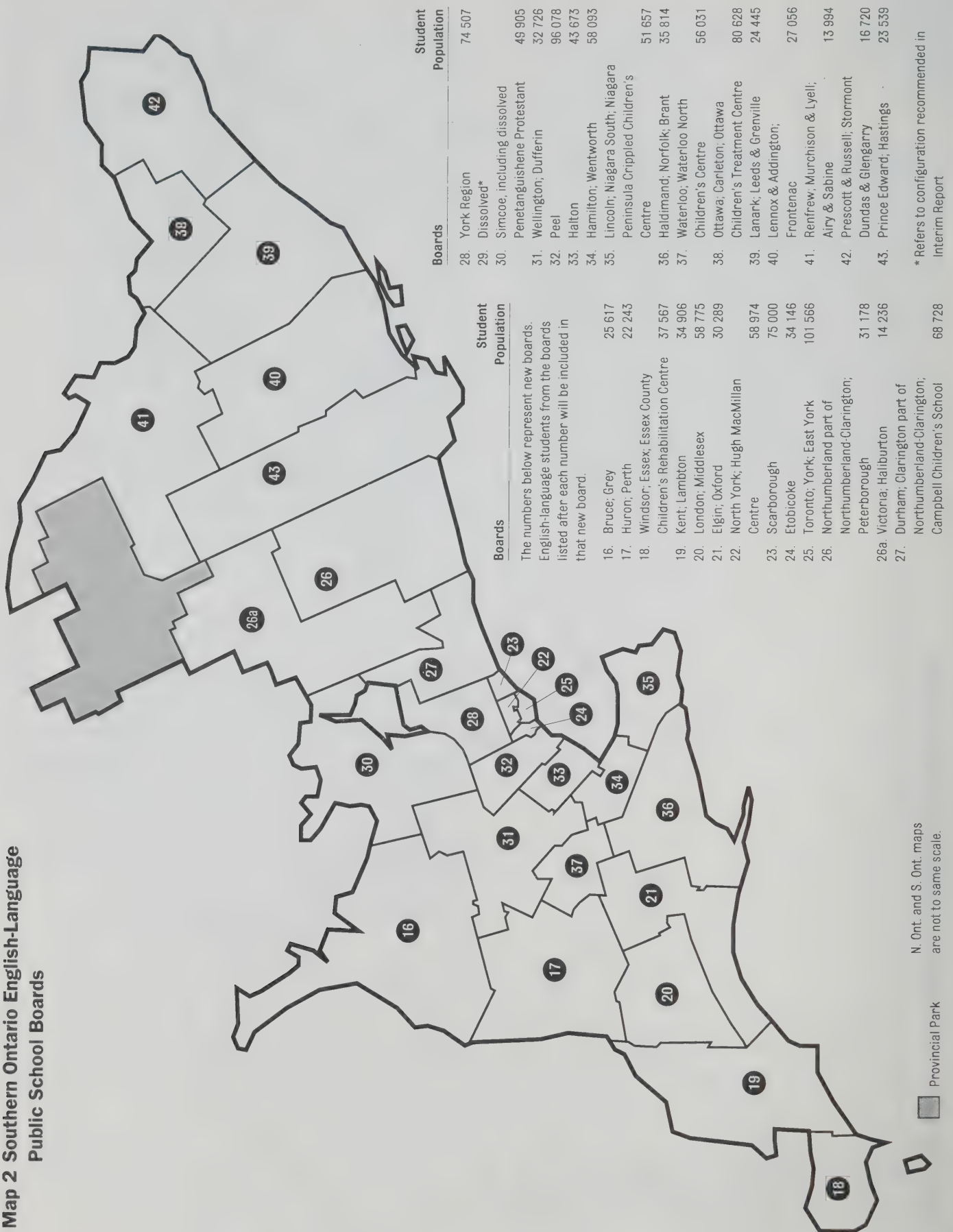
5. a) English-language school boards be amalgamated and school board boundaries be adjusted according to Maps 1, 2, 3, and 4
- b) trustees for the new boards recommended in 5(a) be elected in November 1997, the new boards establish themselves in December 1997, and full implementation of the new boards be effective January 1, 1998
- c) where amalgamation as recommended in 5(a) occurs, existing English-language boards and sections be dissolved¹⁷

17. We make specific recommendations about section 68 boards, the Metropolitan Toronto School Board, and the Penetanguishene Protestant Separate School Board later in this report.

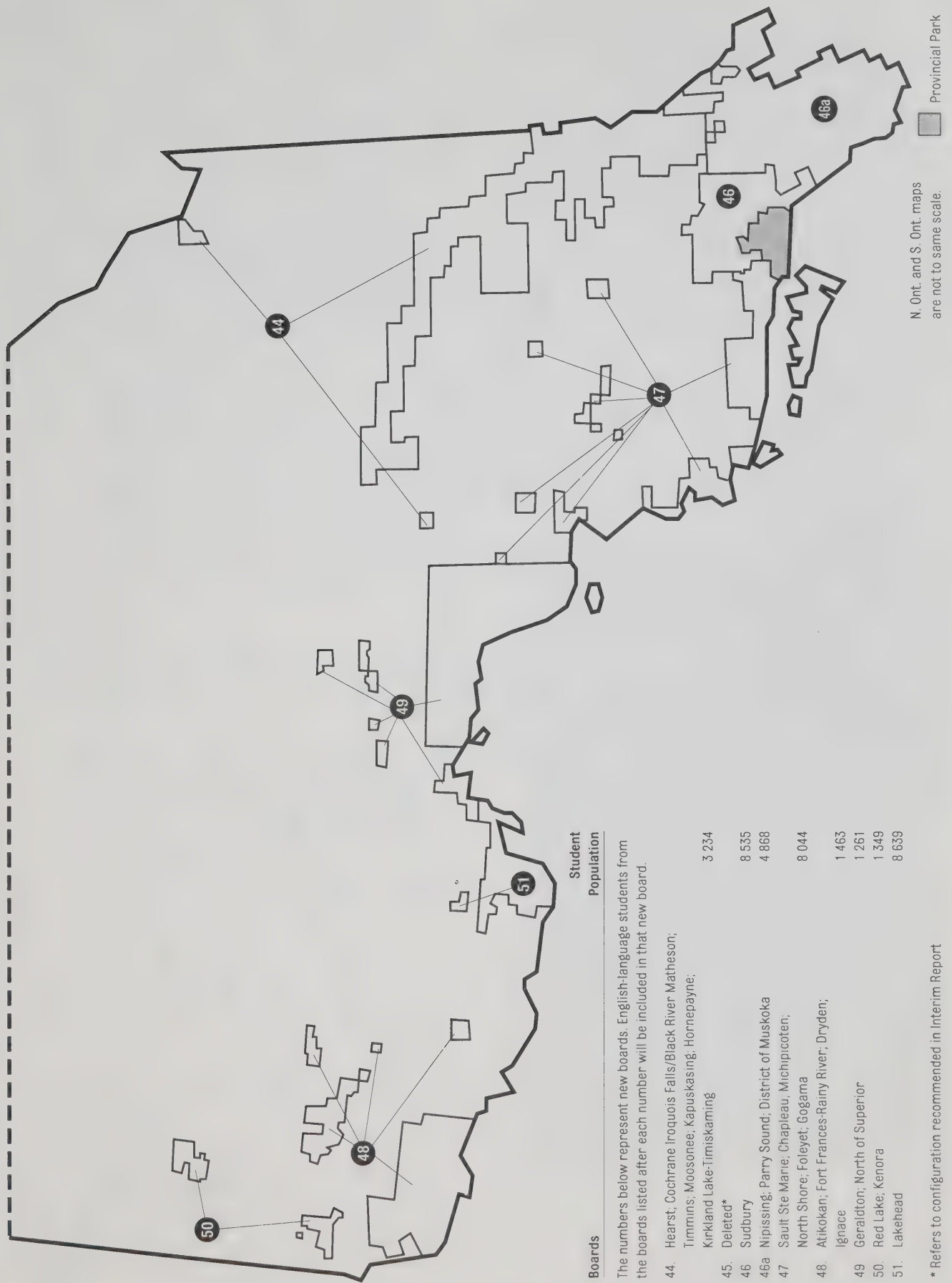
Map 1 Northern Ontario English-Language Public School Boards



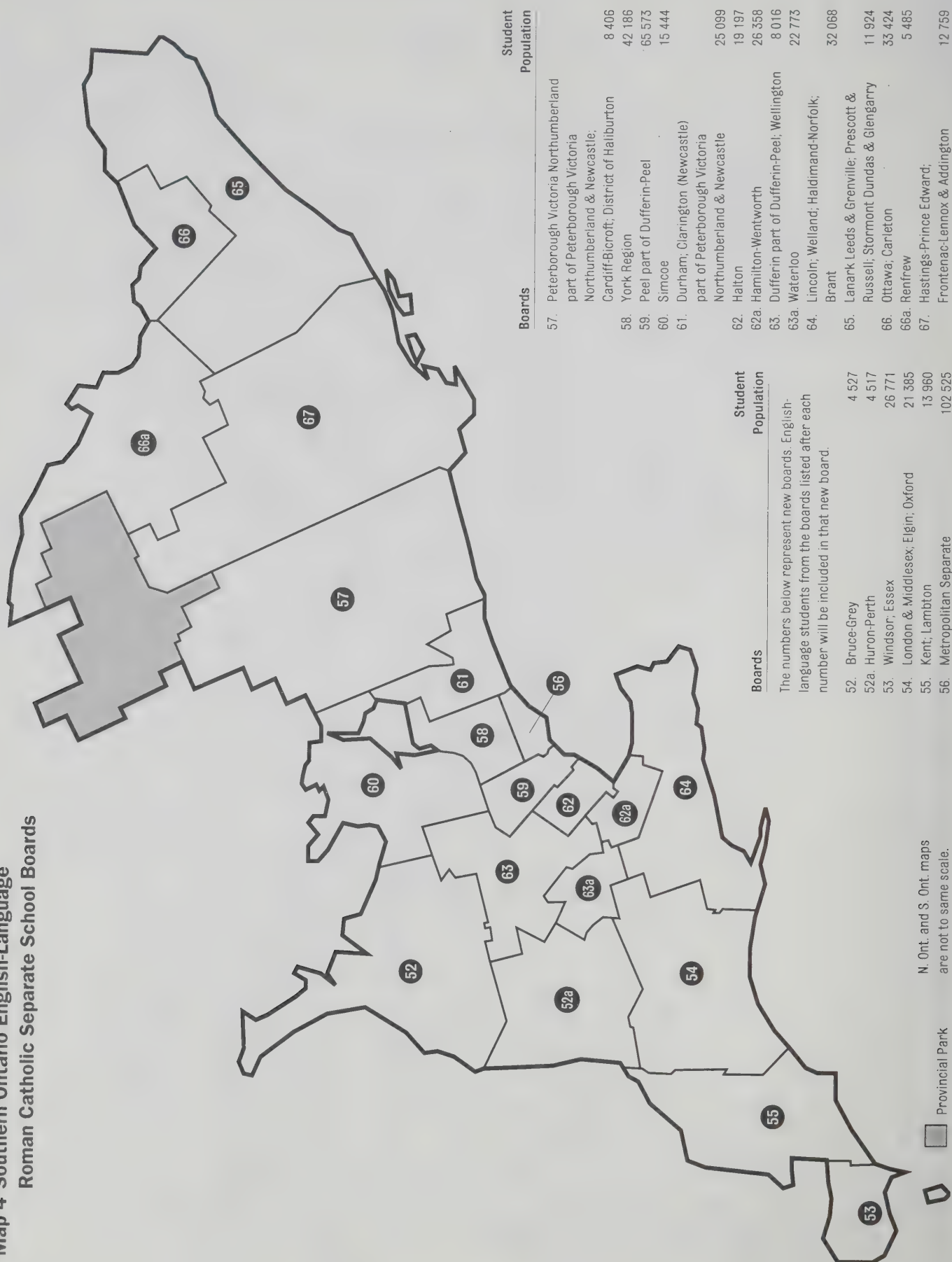
**Map 2 Southern Ontario English-Language
Public School Boards**



Map 3 Northern Ontario English-Language Roman Catholic Separate School Boards



**Map 4 Southern Ontario English-Language
Roman Catholic Separate School Boards**



Creation of French-Language School Boards

Governance of French-language education is a longstanding issue in Ontario. Franco-Ontarians have long argued that section 23 of the Canadian Charter of Rights and Freedoms, which establishes their rights to govern their own education, entitles them to their own school boards.

Recommendations about the formation of French-language school boards were contained in the 1991 report of the French-Language Education Governance Advisory Group (the Cousineau report) and the 1994 report of the Royal Commission on Learning.

In its response to our Interim Report, the Franco-Ontarian community expressed support for the amalgamation of 78 French-language boards, sections, and advisory committees into 15 French-language school boards. Many people expressed concern, however, about the "default" system currently in place in Ontario, whereby ratepayers' support defaults to the local public school board unless:

- a) ratepayers who are Roman Catholic designate their support to their local Roman Catholic separate school board, and
- b) ratepayers who are entitled to section 23 rights (rights under section 23 of the Canadian Charter of Rights and Freedoms) designate their support to their local French-language public school board, or in the case of section 23 right-holders who are Roman Catholics, to their local French-language Roman Catholic separate school board.

Several responders suggested that, when voters are enumerated before the election of trustees for the new boards, they be made aware of their right to designate their support as described above.

In establishing the boundaries of the new French-language boards, we took into consideration the criteria described in chapter 5 – in particular, coterminality and contiguity, the size of the student population (present and potential), similar interests and natural affinities, and existing cooperative arrangements and joint ventures.

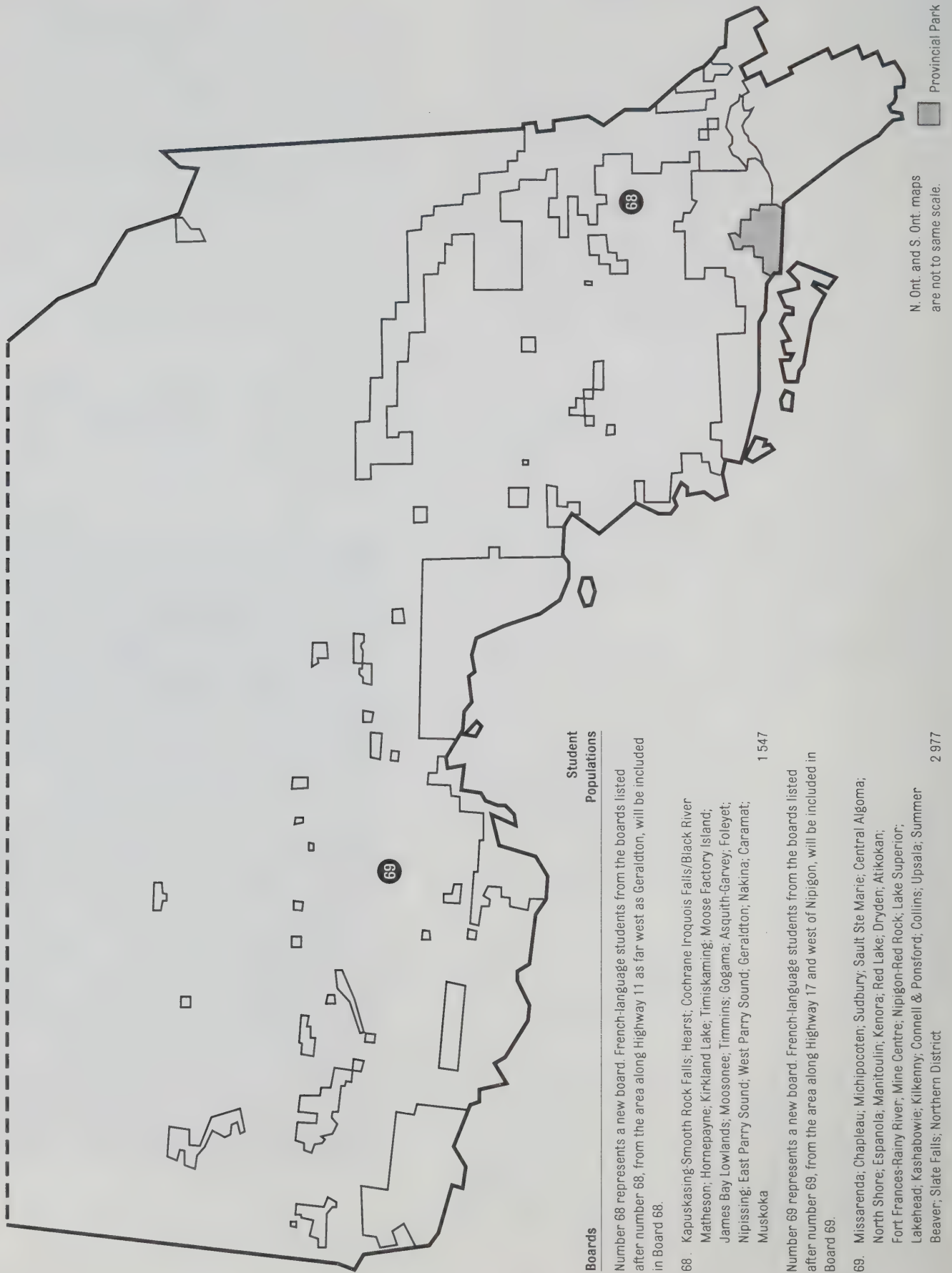
As we did with the English-language boards, we made several changes to our proposals for French-language boards as a result of constructive suggestions we received in response to the Interim Report. One aspect that we were not able to alter to everyone's satisfaction is the large territory covered by some of the new French-language boards. Many responders expressed concern about the size of these boards. Certainly these and other large boards resulting from amalgamation will have special communications and management needs. Later in this report, we make suggestions and recommendations related to these special needs.

Again, for the benefit of those who commented on the proposals for French-language boards in our Interim Report and offered alternative solutions, Appendix E lists the changes we made to arrive at the final recommendations in this report.

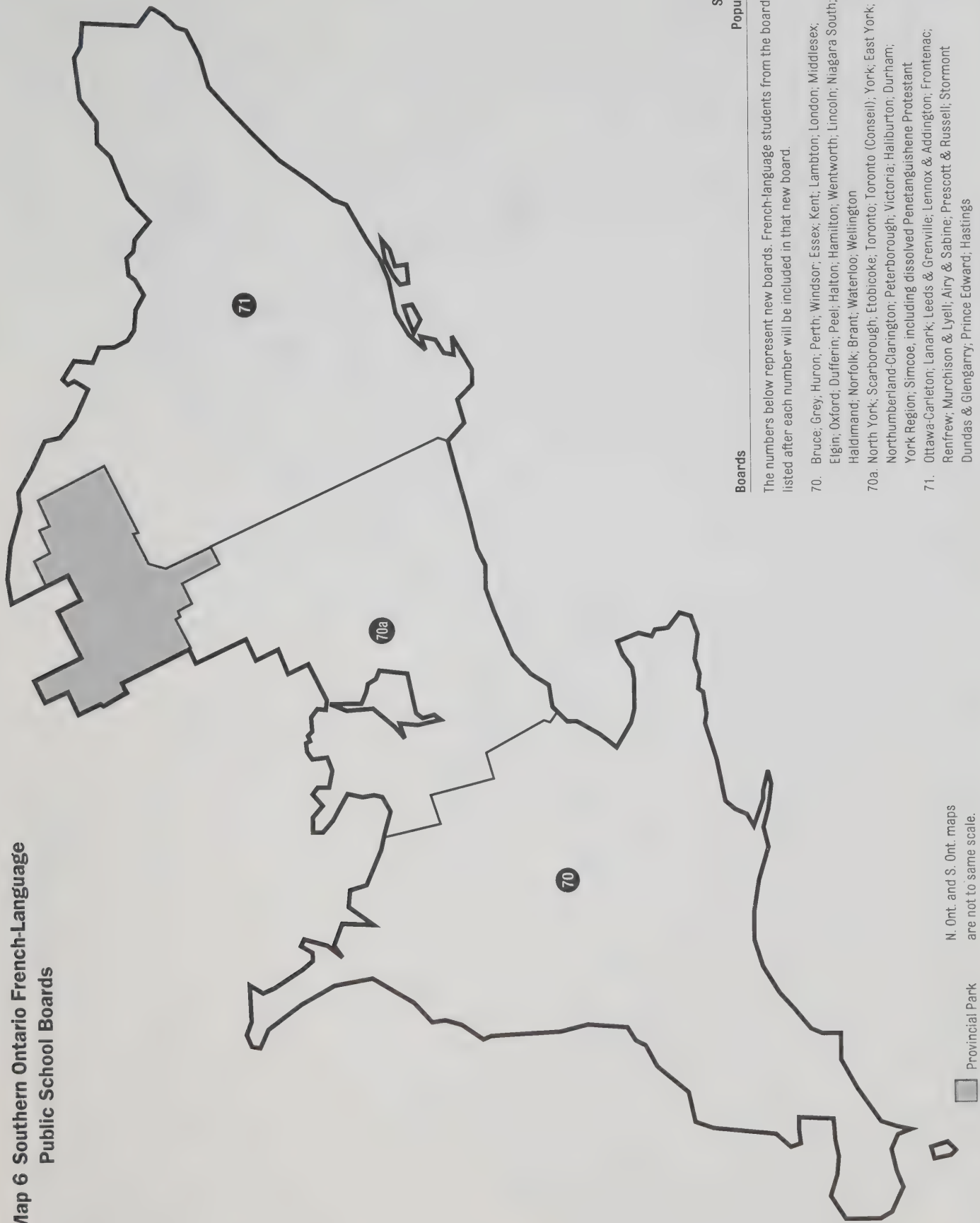
The task force recommends that:

- 6. a) two French-language public school boards be created in northern Ontario with boundaries as shown in Map 5
- b) three French-language public school boards be created in southern Ontario with boundaries as shown in Map 6
- c) five French-language Roman Catholic separate school boards be created in northern Ontario with boundaries as shown in Map 7
- d) five French-language Roman Catholic separate school boards be created in southern Ontario with boundaries as shown in Map 8
- e) trustees for the new boards recommended in 6(a), 6(b), 6(c), and 6(d) be elected in November 1997, the new boards establish themselves in December 1997, and full implementation of the new boards be effective January 1, 1998
- f) the 78 existing French-language boards, sections, and advisory committees be dissolved

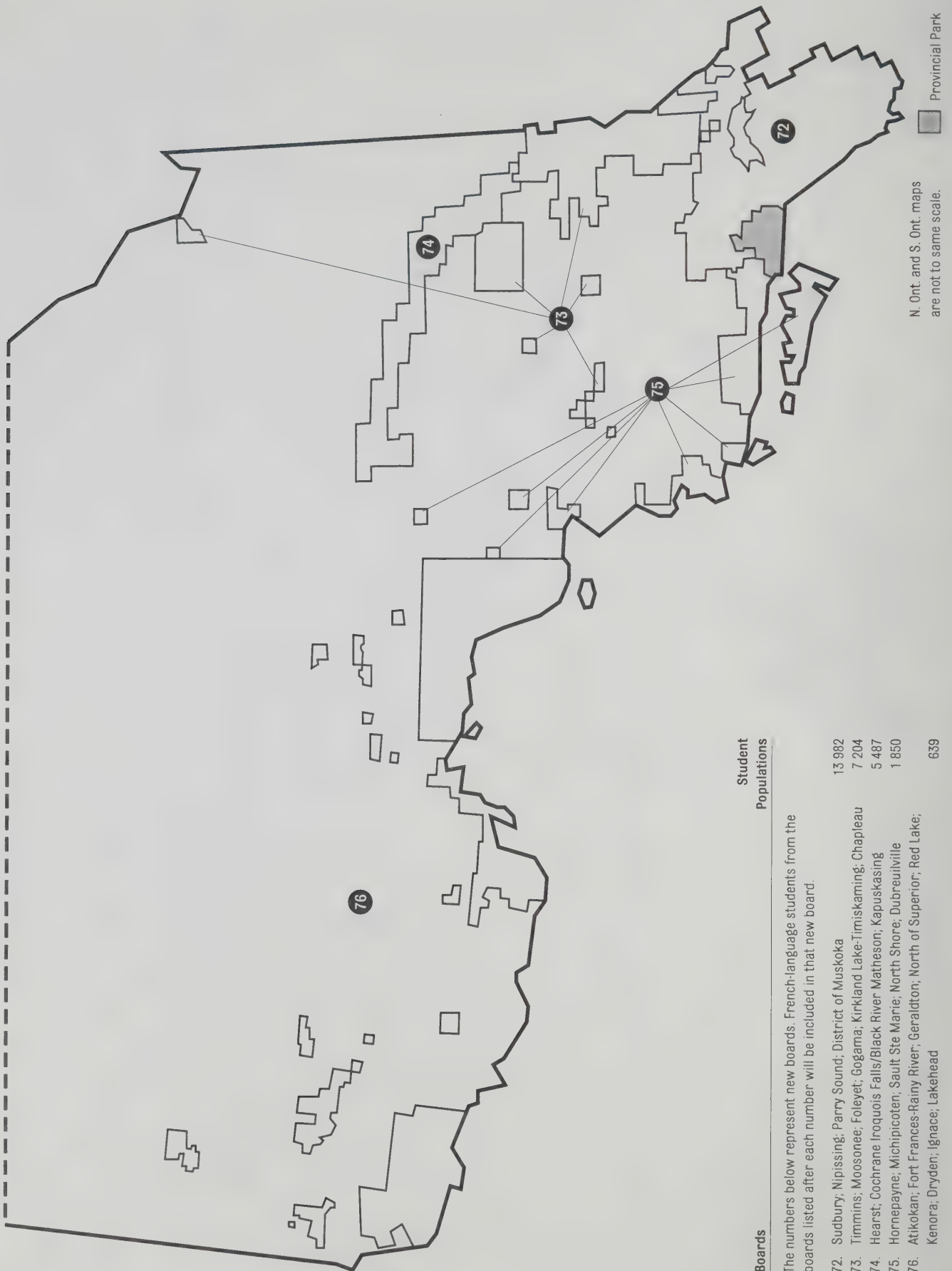
Map 5 Northern Ontario French-Language Public School Boards



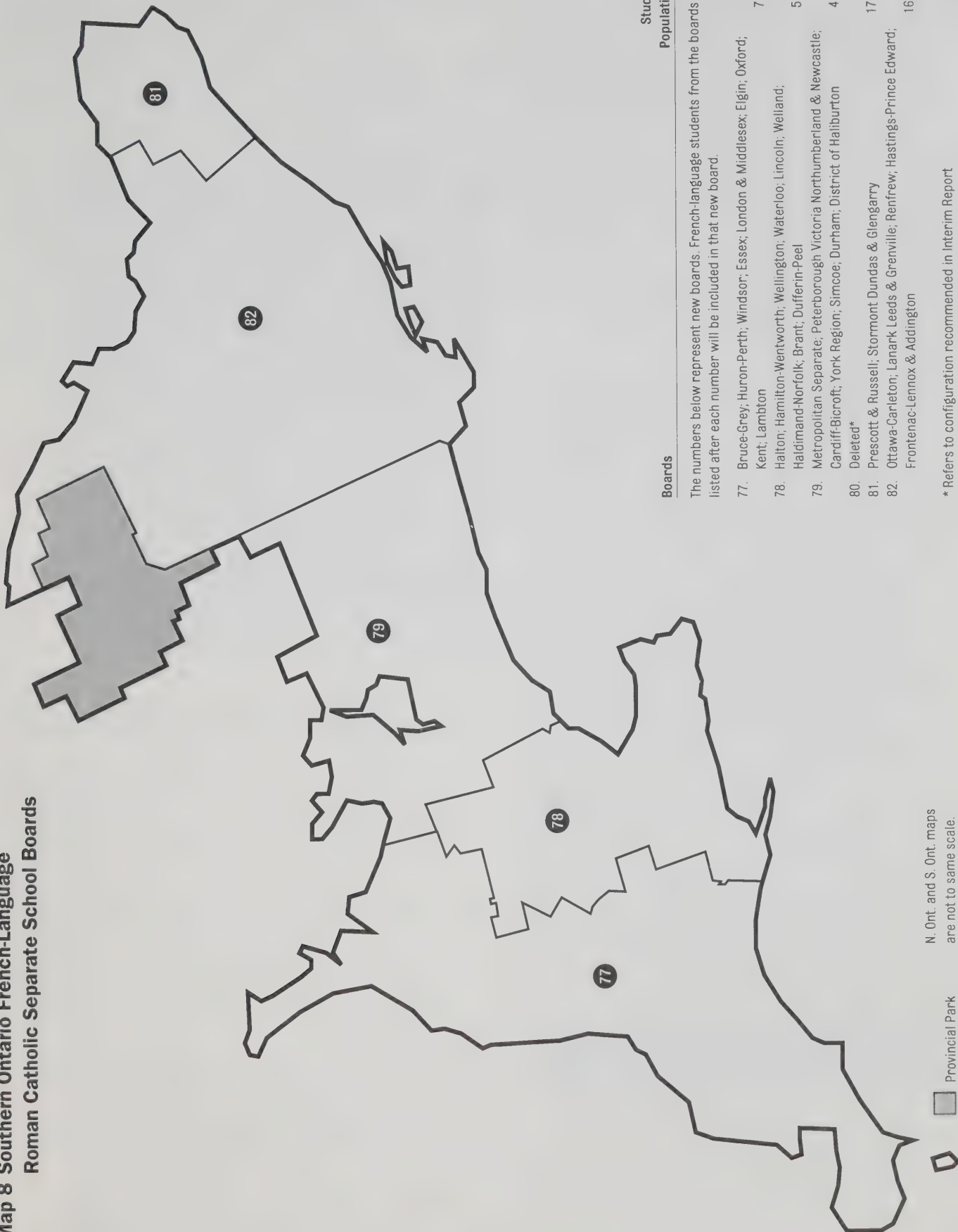
**Map 6 Southern Ontario French-Language
Public School Boards**



Map 7 Northern Ontario French-Language Roman Catholic Separate School Boards



**Map 8 Southern Ontario French-Language
Roman Catholic Separate School Boards**



Boards **Student Populations**

The numbers below represent new boards. French-language students from the boards listed after each number will be included in that new board.

- 77. Bruce-Grey; Huron-Perth; Windsor; Essex; London & Middlesex; Elgin; Oxford; Kent; Lambton 7 137
- 78. Halton; Hamilton-Wentworth; Wellington; Waterloo; Lincoln; Welland; Haldimand-Norfolk; Brant; Dufferin-Peel 5 250
- 79. Metropolitan Separate; Peterborough Victoria Northumberland & Newcastle; Cardiff-Bicraft; York Region; Simcoe; Durham; District of Haliburton 4 790
- 80. Deleted* 17 081
- 81. Prescott & Russell; Stormont Dundas & Glengarry 16 036
- 82. Ottawa-Carleton; Lanark Leeds & Grenville; Renfrew; Hastings-Prince Edward; Frontenac-Lennox & Addington

* Refers to configuration recommended in Interim Report

N. Ont. and S. Ont. maps
are not to same scale.

Provincial Park

Section 68 Boards

"Section 68 boards" were created under section 68 of the *Education Act* to provide educational services for students who have long-term physical or health-care needs that cannot be met within the jurisdiction of their local school board. Section 68 boards operate schools, situated on tax-exempt land, in affiliation with medical treatment centres. Students who attend these schools require lengthy medical treatment and attend the schools for varying periods of time. The schools, especially the Hugh MacMillan Centre in North York, which is a residential facility, receive students from well beyond their local area.

There are six section 68 boards:

- Essex County Children's Rehabilitation Centre
- Hugh MacMillan Centre (North York)
- Campbell Children's School (Oshawa)
- Niagara Peninsula Crippled Children's Centre
- Waterloo North Children's Centre
- Ottawa Children's Treatment Centre

Section 68 boards receive 80 per cent of their funding from the province, and the balance in the form of fees that they charge the boards of which their students are resident pupils. Trustees of section 68 boards are appointed by the Minister of Education and Training and serve without remuneration.

In our Interim Report we recommended that "pending further investigation, section 68 boards remain as is."

We received very little response to this recommendation, but what we did receive was divided between support for the interim recommendation and support for the dissolution of these boards and the transfer of their programs to the jurisdiction of the public school board in which the medical treatment centre is located. Those who supported the transfer of programs for section 68 students to the host public board cited the advantages of integration with the regular school system, greater opportunities for teaching staff to acquire a variety of experience, and the greater

accountability afforded by having an elected body responsible for the programs. They advocated incorporating the section 68 programs into the programs of the local board by means of agreements between the medical institution and the host board similar to the agreements under which section 27 schools operate. (Section 27 of the annual General Legislative Grants Regulation – a regulation under the *Education Act* that governs the province's transfer payments to boards – provides for the operation by local school boards of schools in hospitals, women's shelters, homes for unwed mothers, and similar agencies and institutions. The local board is reimbursed for the cost of these programs by the province because many of the students are involuntary nonresidents of the board providing the service.)

In their original submission to us, the section 68 boards indicated a strong preference to be left as they are. They did volunteer three alternatives, however, for their operation:

- unite them under the jurisdiction of one section 68 board, with a trustee from each existing jurisdiction appointed by the Minister of Education and Training
- amalgamate them with local school boards under special agreements that would contain provisions similar to the existing provisions for section 68 boards
- absorb their programs into local school boards with the proviso that these programs operate under agreements similar to those under which section 27 schools operate

After reviewing these options, as well as those submitted in response to the recommendation in our Interim Report, and consulting with several boards whose students use the services provided by section 68 boards, we reached the following conclusions:

- Board structure would have little impact on student access to education programs.
- There is no evidence of financial advantage regardless of the board structure.

- The potential for mobility of teachers is greater if the section 68 school is operated by a school board.
- Greater transparency of and accountability for costs would occur if the section 68 school were operated by an elected school board.

The task force recommends that:

7. a) existing section 68 school boards be dissolved and their responsibilities be undertaken by the public school boards in whose jurisdictions the section 68 schools are located
- b) the responsibilities under 7(a) be undertaken under agreements similar to those that apply to schools under section 27 of the annual General Legislative Grants Regulation, but without the requirement for annual renewal
- c) there be no change in the present funding arrangements for agreements under section 27 of the annual General Legislative Grants Regulation, so that the host boards described in 7(a) are not penalized financially for undertaking this responsibility

Metropolitan Toronto School Board

The Metropolitan Toronto School Board is a coordinating body for the six public school boards in Metro Toronto, the only board of its type in the province. It no longer operates any schools – all schools in Metro Toronto are operated by the Metro board's constituent boards – but it does have certain other functions. It operates as a kind of bank for its constituent boards, managing their revenue, pooling it, and redistributing it according to an agreed-upon formula. It also sets a Metro-wide tax rate, beyond which individual boards can set a limited discretionary tax rate to cover local spending decisions. It conducts Metro-wide bargaining with teacher federations and other employee groups on behalf of its constituent boards. It coordinates the scheduling of school capital programs in Metro and the self-insurance programs and special education activities of its boards, and it has also coordinated the development of curriculum within Metro Toronto.

Our Interim Report recommended that the Metropolitan Toronto School Board be dissolved because the new configuration of boards that we are recommending for Metropolitan Toronto will be able to cooperate with one another without the umbrella structure now provided by the Metro board. Even without our recommendations, much of Metro's coordinating function is disappearing with the recent initiation by the constituent boards of a cooperative venture to implement cost savings.

If, as we are recommending, education finance is reformed before the amalgamation of school boards, and if, as we are also recommending, the revenue from commercial-industrial assessment is pooled on a province-wide basis, the banking functions of the Metro board will be taken over by the province. If, as we are also recommending (see recommendation 21), province-wide bargaining with teachers is implemented, the negotiating function of the Metro board will also disappear.

We also believe that the new configuration of boards we are recommending for Metro will allow the Metro-area boards to accommodate themselves to any revised design that might be required as a result of the recommendations of the Greater Toronto Area Task Force. We are not privy to the task force's recommendations, expected early in 1996, and our recommendation about the Metro-area boards may have to be reconciled with its proposals.

Little comment was received in response to our interim recommendation for dissolution of the Metropolitan Toronto School Board. Most of the responses opposed dissolution of the board, but not all of the constituent boards submitted arguments in favour of its retention.

The task force recommends that:

8. the Metropolitan Toronto School Board be dissolved

Penetanguishene Protestant Separate School Board

The Penetanguishene Protestant Separate School Board is the only Protestant separate school board remaining in Ontario. Part V of the *Education Act* permits the creation of a Protestant separate school board "where the teacher or teachers in the public school or schools in the municipality are Roman Catholics."¹⁸ The Penetanguishene board was created under these conditions in the nineteenth century, but they no longer exist. If the Penetanguishene Protestant Separate School Board were dissolved, it is unlikely that it could be reestablished. In fact, it is unlikely that the conditions permitting the creation of Protestant separate school boards will exist anywhere in Ontario in the foreseeable future.

In our Interim Report, we recommended that "if it is determined that the rationale for the Penetanguishene board no longer exists, it be amalgamated with the Simcoe County and Muskoka boards of education." (As recommendation 5(a) indicates, we are no longer recommending that Simcoe County and Muskoka be combined, but that Muskoka be added to Nipissing, East and West Parry Sound.)

We requested legal advice on this matter from the Ontario Ministry of the Attorney General. The advice we have received is that:

- a) the right to establish a Protestant separate school board, though more limited than the right enjoyed by Roman Catholics in respect of separate schools, is nonetheless a separate-school right for purposes of the *Constitution Act*, 1867; and
- b) because the Penetanguishene Protestant Separate School Board no longer meets the conditions for the establishment of a Protestant separate school board, the better opinion is that it could be abolished.

The task force recommends that:

9. the Penetanguishene Protestant Separate School Board be dissolved and its duties and powers be transferred to the Simcoe County Board of Education

Boundary Expansion for Northern Boards

From time to time, school boards in northern Ontario request expansion of their boundaries into what is now unorganized territory – that is, territory that has no municipal government structure – to provide education to children who live in the unorganized territory, and to levy taxes for education purposes on the homes and other structures in the territory. Several such requests were made in northwestern Ontario just before the appointment of our task force, and we were asked to consider them.

Many of the unorganized territories in question are not only without municipal government, they have not even been surveyed or assessed. Taxes cannot be levied on land that has not been surveyed and assessed. While we recognize that some school-age children live in these areas, and that homes and businesses in these areas could be contributing to the cost of education, we believe that the cost of surveying the territories, assessing the structures, and providing education is such that the boards requesting expansion may gain no benefit by expanding. The school-age children in unorganized territories are educated in any case. They usually attend the schools of a convenient board, where they are considered nonresident pupils, and the province pays the board they attend tuition fees for educating them.

18. *Education Act*, RSO 1990, c. E.2, 158(3).

The task force recommends that:

10. where a board seeks to expand into unorganized territory, it be allowed to expand its boundaries in accordance with the guidelines established by the Ministry of Education and Training and in accordance with the school board boundaries proposed in recommendations 5 and 6, with the stipulation that the board seeking to expand be responsible for the cost of surveying and assessing the territory into which it wishes to expand

Extension of Boards from Elementary Only to Elementary-Secondary

Some school boards with very small student populations, particularly in northern Ontario, now operate only at the elementary level. Older students in these boards are offered secondary school programs by the nearest public school board. When these small elementary-only boards are amalgamated into larger boards, the larger board's responsibilities may include secondary education.

It is customary for school boards to want to accommodate their students in their own schools. In our Interim Report, we recommended that these "extended" boards "purchase services for their secondary students, or pursue other cooperative arrangements, rather than build new secondary schools." Those who responded to this recommendation did not support this restriction on new construction. Pupil spaces are available under the current arrangements, however, and we continue to believe that the severe constraints on funding available for education rule out unnecessary capital expenses.

The task force recommends that:

11. a) boards that have been extended through amalgamation from elementary only to elementary-secondary and that do not have secondary facilities for students be required to purchase services for their secondary students from other boards or share existing facilities, rather than construct new facilities, until such time as pupil spaces are no longer available in the area and the extended boards can make a case for new construction
- b) the province make it clear to boards that have been extended through amalgamation that funding is not available for new capital projects where existing facilities are adequate to accommodate all area students

Trustees and School Boards

Trustee Representation

Under our recommendations, Ontario's school boards, together with the Ministry of Education and Training's Independent Learning Centre and provincial schools,¹⁹ will be able to serve the needs of all elementary and secondary students in the province. School boards will continue to be responsible for providing pupil spaces, instruction, and the supplies and services required for the delivery of education. Each board will be composed of locally elected trustees, chosen by electors who define themselves as public or Roman Catholic and English- or French-language. In these important aspects, we are not changing the governance structure for education.

19. "Provincial schools," including "demonstration schools," provide special education services to students who are blind, deaf, deaf-blind, and learning disabled. Since school boards now provide services to many children with special needs, provincial schools usually provide services to those with severe or multiple disabilities.

Under our recommendations, however, ratepayers who are francophone rightholders under the Charter of Rights and Freedoms, as well as those who are Roman Catholic, will be able to elect their own trustees, designate their education taxes to the system of their choice, and send their children to the system of their choice.

Amalgamation of school boards will intensify the need for good trustees. As in the past, locally elected citizens with a strong faith in the future, a willingness to venture into difficult decision making, and a sense of public responsibility will be needed to guide education in this province. We believe, however, that the interrelated reform initiatives of which amalgamation is a part will serve to focus the attention of trustees on those areas of responsibility that the *Education Act* intended they focus on – policy, budgets, and the provision of staff and facilities.

As our society has become more complex and as schools have been asked to do more, to become involved in activities and services once considered well beyond their purview, many people – not just trustees – have expressed the desire to monitor and become more involved in the day-to-day operation of schools. Chief among them, of course, are parents. As we observed earlier, the previous government responded to this desire for community involvement by establishing school councils, and the present government is proceeding with the initiative.

School councils, which must be in place in all Ontario schools by June 1996, will be made up of parents, community representatives, school staff, and students.²⁰ The councils will be influential advisory bodies, providing advice to the principal and, where appropriate, the board on such matters as the code of student behaviour, program goals, the selection of principals, school budget priorities, school communications strategies, and school-based community services. No honorarium will be paid to members of school councils.

School councils, along with other education reforms outlined earlier in this report – ministry development of curriculum, new measures for testing and reporting on student achievement, and changes in teacher education and the regulation of the teaching profession – will relieve trustees of many of the additional responsibilities they have assumed in recent years. These reforms will also permit a reduction in the present number of trustees on each school board.

The number of trustees on each board should be adequate for appropriate decision making, but not too many to be cumbersome or financially burdensome. Throughout the history of school boards in Ontario, different criteria have been used to establish the appropriate number of trustees for each board. At present, the number is determined by the number of electors. We believe that, since in Ontario the number of pupils enrolled in a board forms the basis for education funding as well as for the number of teachers, the number of classrooms, and other aspects of education, the number of pupils is also an appropriate basis for determining trustee representation. We also believe that there should be an odd number of trustees so that a tie-breaking vote is available.

In our Interim Report, we recommended that the number of trustees elected to each board be a minimum of five and a maximum of 13. While we received a great deal of support for our recommendations about reducing school boards' administrative costs, the response to our recommendation on reducing trustee representation was negative. Responders clearly felt the numbers we proposed were insufficient, both to allow electors access to their trustees and to allow trustees to be accountable to their electors.

20. Student members will be mandatory in secondary schools, but at the discretion of the principal in elementary schools. All the information set out here on school councils is from the Ministry of Education and Training's Policy/Program Memorandum No. 122, April 12, 1995.

In response to the public input we received on this recommendation, and also to the significant degree of concern expressed about the large geographic areas covered by some of the amalgamated boards, we have revised our recommendation.

The task force recommends that:

12. effective as of the November 1997 municipal elections, trustee representation be based on the number of pupils enrolled in a school board as reported by the board to the Ministry of Education and Training in its full-time enrolment report for the previous January, as follows:

up to 30,000 students	7 trustees
up to 60,000 students	9 trustees
up to 90,000 students	11 trustees
over 90,000 students	13 trustees

and, further, that the process for distribution of these numbers be worked out in time for the 1997 municipal election campaigns

Some English-language boards in northern Ontario, and some French-language boards in both northern and southern Ontario, will cover an extremely large geographic area and have a small, widely dispersed student population. The formula for trustee representation set out in recommendation 12 may be inadequate for these boards, although new technology, if available, and the introduction of school councils may provide these boards with the assistance they require to adhere to the formula.

The task force recommends that:

13. the individual needs of boards that cover a very large geographic area and have a small, widely dispersed student population be considered on a case-by-case basis during the period of transition to full implementation and, if it is decided that they need more trustees than permitted by the formula in recommendation 12, the total number of trustees representing each of these boards be increased, but that it not exceed 11

Trustee Remuneration

As we noted in chapter 4, the previous Minister of Education and Training had intended to introduce legislation limiting the amount of compensation received by a trustee to an all-inclusive maximum of \$20,000 annually, as part of his education reform initiatives. At the time of writing this report, the present minister had made no announcement on this issue.

In light of the severity of fiscal constraints and the overriding need to reduce administrative costs and sustain classroom expenditure, we believe trustees' remuneration should be limited as follows.

The task force recommends that:

14. the *Education Act* be amended to establish:

- a) the honorarium for trustees at a minimum of \$5,000 and a maximum of \$15,000 annually
- b) the additional honorarium to recognize the extra responsibilities of the chair and vice-chair of a school board at no more than \$5,000 additional for the chair and no more than \$2,500 additional for the vice-chair

and further

- c) that school boards have the authority to establish policies regarding the appropriate compensation of legitimate travel and other expenses incurred by trustees

Effective Functioning of School Boards

Amalgamation and the reduction in the number of trustees will require that school boards function with a high degree of efficiency. Both the provincial government and school boards will have to consider the needs of boards to conduct their business in new and innovative ways. We are particularly concerned with the needs of the geographically large northern boards.

Northern Ontario, with its small populations scattered in widely separated communities, provided us with our greatest challenges in devising workable amalgamations. The amalgamation recommendations contained in our Interim Report were based on the information available to us at the time. Responses to that report included specific proposals dealing with isolated school boards and schools. We are grateful for these considered suggestions and certain new information, and we have revised some of our recommendations in response. We were unable, however, to accommodate all requests.

In spite of their isolation and lack of access to conveniences enjoyed by southern Ontario boards, small district area boards have managed to function effectively to date. Hornepayne and Chapleau, while not the smallest northern communities, are particularly isolated because they are distant from the two major transportation corridors of Highways 11 and 17. The boards in these jurisdictions drew our attention to the cooperative ventures they have established among themselves and suggested to us that they be provided with an alternative form of governance that would maximize their resources and reduce the disadvantages of distance and winter-weather conditions. They proposed that a joint or cooperative structure, similar to the confederated board structure discussed earlier, be established involving all of the local boards – public, Roman Catholic and French-language.

Although we have not taken up their suggestion, we are recommending amalgamations that we believe will allow these boards to continue the cooperative ventures they have in place.²¹ We suggest that the functioning of these boards be monitored during the transition period to full implementation of our recommendations. Should the proposed amalgamations prove to be stumbling blocks to the continuation of existing cooperative ventures, the alignments of these boards should be reexamined.

We also believe the amalgamations we are recommending for these boards will not require additional schools. There are sufficient places in existing schools for all the students in the area.

One way for boards that have schools in remote and isolated communities to cope with their large territories may be to delegate more authority to those schools. We noted earlier that organizations that have restructured are making use of site-based management – that is, policy is formulated at head office but day-to-day decisions are made locally. We feel this is a useful model for geographically large boards; many boards already use it extensively. At the very least, cooperation between geographically large boards and their school councils will go far towards helping them to function effectively.

All boards will wish to take advantage of new technology to enhance their effectiveness and efficiency. In the north, the innovative use of technology can assist boards in providing their students with an education as close to home as possible. New communications technology could also provide cost-effective alternatives for board and committee meetings. At present, however, the *Education Act* contains a number of requirements that inhibit full use of technology. For example, the act requires that board meetings be

21. The recommended amalgamation for each board in these jurisdictions is shown earlier in this chapter in Maps 1, 3, 5, and 7.

held regularly, that they be publicly advertised, and that voting be conducted in person only. Regular in-person meetings could prove difficult for geographically large northern boards because of the vagaries of winter weather. Meetings conducted by teleconference or, preferably, video-conference, however, would allow for public attendance and discussion of issues without expensive and hazardous travel. Other electronic technology could be used, with appropriate safeguards, to handle confidential materials and votes.

The task force recommends that:

15. the *Education Act* be amended to allow school boards to use electronic technology to conduct board and committee meetings, including votes

Some areas of northern Ontario lack the infrastructure necessary to use new electronic technology. Installation is costly and utility companies fear the cost would never be recovered through usage, since these areas are sparsely populated. Where the infrastructure is available, it is intermittent, and there are some areas of the north where single-line service for telephone, fax, and e-mail transmissions is not available at all. The unavailability of such services will make it extremely difficult for certain of the new northern boards to function effectively.

The task force recommends that:

16. the availability of electronic technology in the areas covered by northern Ontario school boards be monitored carefully during the transition period to the new board structures and that the structure of northern boards be altered as necessary prior to full implementation to permit them to operate effectively

Native Education

Native bands have three options for using the funds provided them by the federal government for the education of native children:

- operating their own schools on their reserves
- purchasing education from provincially funded public or separate school boards
- combining the above two options – for example, offering elementary education on reserves and purchasing secondary education from a school board

When a band purchases education from a school board, two elements are involved: tuition agreements and trustee representation. Tuition agreements spell out the services that will be provided. Generally, the more services negotiated, the higher the tuition per student.

The level of trustee representation is defined by section 188 of the *Education Act*:

- If there are fewer native students than the lesser of 10 per cent of the board's enrolment and 100, the board "may" add one position for a native trustee.
- If the number of native students exceeds the above threshold, the board "shall" add one position for a native trustee.
- If the number of native students exceeds 25 per cent of the board's enrolment, the board "shall" add two positions for native trustees.

As the language indicates, the native trustee positions are in addition to the board's complement of trustees. Their remuneration is included in tuition agreements.

Some boards have tuition agreements with more than one band, and we were asked by representatives of several bands to recommend that each band be permitted a trustee on each board with which it has an agreement. We cannot support this request because it would result in a disproportionate number of native trustees on boards that, if our other recommendations are followed, will be experiencing a significant reduction in number of trustees.

The task force recommends that:

17. the level of native trustee representation as defined at present in the *Education Act* be maintained

At the time we wrote our Interim Report, we had not yet developed a definition of administrative costs, but we are recommending one in this report. To arrive at our definition we looked at how school boards are spending their money. Our source of information was a costing framework developed by the Working Group on Education Finance Reform. While the working group established the framework, the figures in the report were provided by boards themselves and represent their 1994 expenditures. The costing framework is reproduced in Table 4.

Administrative Costs

Perhaps the biggest conundrum we faced as we began to examine how money is spent on education was the remarkable gap between those who believe that far too much money is spent on administration, and not enough in the classroom, and those who believe that administration expenditures are being kept to a minimum.

Public perception that too much money is spent on bureaucracy is widespread. Many members of the public, including parents and teachers, who wrote or called us expressed the opinion that school boards employ too many people who are engaged in activities that appear unrelated to the classroom. But almost all school boards, in their submissions to us both before and after the release of our Interim Report, maintained that less than five per cent of their budget is spent on administration – in many cases, less than four per cent. The problem arises from a difference in the meaning that each group attaches to "administration."

Table 4: School Board Expenditures, 1994

Expenditure Item		No. of Staff ¹	\$ Average Salary	\$ Total Expenditure	% of Category	% of Total
1	Resources for General Education					
1.1	Resources for Elementary Schools					
1.1.01	Regular Classroom Program					
1.1.01.1	Classroom Teachers (1 per class)	49 128.2	53 382	2 622 538 240	60.1%	18.4%
1.1.01.2	Preparation Time-classroom teachers	5 831.0	52 127	303 952 841	7.0%	2.1%
1.1.01.3	On-Call Time-classroom teachers	23.8	53 406	1 271 063	0.0%	0.0%
1.1.01.4	Other	1 185.8	47 985	56 899 522	1.3%	0.4%
1.1.02	Special Education and Remedial					
1.1.02.1	Self-Contained	4 008.3	54 100	216 848 911	5.0%	1.5%
1.1.02.2	Resource Withdrawal	3 442.1	53 166	183 000 261	4.2%	1.3%
1.1.02.3	Services in Lieu for Blind and Deaf	143.2	55 238	7 907 312	0.2%	0.1%
1.1.02.4	Care, Treatment and Corr Fac	483.4	54 469	26 332 142	0.6%	0.2%
1.1.02.5	Remedial and Speech Language	946.2	53 471	50 595 500	1.2%	0.4%
1.1.03	FSL/Anglais/NSL	1 210.4	52 208	63 192 179	1.4%	0.4%
1.1.04	Compensatory Education	690.1	72 122	49 770 263	1.1%	0.3%
1.1.05	English-as-a-Second-Language/ALF/PDF	1 447.5	53 835	77 922 923	1.8%	0.5%
1.1.06	Teacher Librarian	1 819.5	54 144	98 516 362	2.3%	0.7%
1.1.07	Guidance Teachers	337.7	55 020	18 580 684	0.4%	0.1%
1.1.08	Sub-Total	70 697.1	53 430	3 777 328 203	86.5%	26.5%
1.1.09	Teachers-on-Leave	713.2	40 891	29 162 909	0.7%	0.2%
1.1.10	Sub-Total	71 410.3	53 305	3 806 491 112	87.2%	26.7%
1.1.11	Benefits for the above groups	71 410.3	0	440 565 433	10.1%	3.1%
1.1.12.1	Supply Teachers	0.0	0	118 698 214	2.7%	0.8%
1.1.12.2	Total	71 410.3	0	4 365 754 759	100.0%	30.6%
1.1.13	Education Assistants (Elementary Schools)					
1.1.13.1	Teacher Assistants (mostly for JK/K)	1 758.9	24 648	43 353 646	18.0%	0.3%
1.1.13.2	Compensatory Education Assistants	558.1	22 789	12 718 292	5.3%	0.1%
1.1.13.3	Programmes-in-Lieu Assistants	119.2	23 531	2 804 626	1.2%	0.0%
1.1.13.4	Care, Treatment and Corr Fac Assistants	74.7	24 361	1 819 531	0.8%	0.0%
1.1.13.5	Other Special Education Assistants	5 303.0	24 784	131 428 278	54.7%	0.9%
1.1.13.6	Health Related Assistants	718.2	22 059	15 843 001	6.6%	0.1%
1.1.13.7	Sub-Total	8 532.1	0	207 967 375	86.5%	1.5%
1.1.13.8	Benefits for the above groups	8 532.1	0	32 395 957	13.5%	0.2%
1.1.13.9	Total	8 532.1	0	240 363 332	100.0%	1.7%
1.1.14	Other Instructional Supports (Elementary Schools)					
1.1.14.01	Psychologists	176.2	68 603	12 088 476	8.1%	0.1%
1.1.14.02	Psychometrists	187.9	59 213	11 126 630	7.4%	0.1%
1.1.14.03	Psychiatrists	7.4	53 074	392 749	0.3%	0.0%
1.1.14.04	Speech Language	291.0	50 249	14 620 836	9.8%	0.1%
1.1.14.05	Audiologists	5.0	50 258	251 288	0.2%	0.0%
1.1.14.06	Occupational Therapists	8.2	49 214	403 557	0.3%	0.0%
1.1.14.07	Physiotherapists	11.8	53 783	634 638	0.4%	0.0%
1.1.14.08	Childcare Workers	299.7	32 489	9 737 627	6.5%	0.1%
1.1.14.09	Social Workers	229.2	50 573	11 591 308	7.7%	0.1%
1.1.14.10	Attendance Counsellors	97.5	42 827	4 173 698	2.8%	0.0%
1.1.14.11	Guidance Counsellors	19.3	47 907	923 169	0.6%	0.0%
1.1.14.12	Other Professional Staff	181.6	40 954	7 435 951	5.0%	0.1%
1.1.14.13	Para-Professional Staff	636.0	25 736	16 369 030	10.9%	0.1%
1.1.14.14	Technicians (including Librarians)	598.4	29 854	17 865 375	11.9%	0.1%
1.1.14.15	Lunchroom Supervision	1 303.0	0	21 031 024	14.1%	0.1%
1.1.14.16	Total	4 052.2	31 747	128 645 356	86.0%	0.9%
1.1.14.17	Benefits for the above groups	4 052.2	0	18 021 100	12.0%	0.1%
1.1.14.18	Professional Development	2.5	0	2 933 819	2.0%	0.0%
1.1.14.19	Total	4 054.7	0	149 600 275	100.0%	1.0%

Expenditure Item		No. of Staff ¹	\$ Average Salary	\$ Total Expenditure	% of Category	% of Total
1.1.15	Supplies Ser & Pupil Transportation (Elementary Schools)					
1.1.15.1	Instructional Supplies and Services	0.0	0	202 067 896	31.1%	1.4%
1.1.15.2	Computer Technology-GEMS HW/SW	3.3	0	21 976 271	3.4%	0.2%
1.1.15.3	– Teacher Training	2.8	0	1 046 289	0.2%	0.0%
1.1.15.4	– Administration	66.9	0	5 821 931	0.9%	0.0%
1.1.15.5	– Cabling	1.9	0	641 476	0.1%	0.0%
1.1.15.6	Pupil Transportation	262.6	0	409 875 133	63.1%	2.9%
1.1.15.7	Other Student Supports (Comp Ed)	1.4	0	7 731 541	1.2%	0.1%
1.1.15.8	Total	338.8	0	649 160 537	100.0%	4.5%
1.1.16	Custodial and Maintenance (Elementary Schools)					
1.1.16.1	Salaries and Wages	10 602.4	33 931	359 754 637	46.9%	2.5%
1.1.16.2	Benefits	10 602.4	0	77 148 756	10.1%	0.5%
1.1.16.3	Supplies and Services					
1.1.16.4	– Utilities	0.0	0	152 315 969	19.9%	1.1%
1.1.16.5	– Other	0.0	0	114 879 825	15.0%	0.8%
1.1.16.6	Fees and Contractual Services	0.0	0	62 763 679	8.2%	0.4%
1.1.16.7	Total	10 602.4	0	766 862 865	100.0%	5.4%
1.1.17	School Administration (Elementary Schools)					
1.1.17.01	Principal	3 761.8	77 734	292 418 856	46.8%	2.0%
1.1.17.02	Additional Instructional Leaders	0.0				
1.1.17.03	Vice-Principals	1 562.6	69 819	109 102 863	17.4%	0.8%
1.1.17.04	Department Heads - Release Time	7.7	0	497 216	0.1%	0.0%
1.1.17.05	Department Heads - Allowance	252.1	0	21 125 644	3.4%	0.1%
1.1.17.06	Benefits for the above groups	5 332.1	0	41 271 051	6.6%	0.3%
1.1.17.07	Clerical/Secretarial Staff	4 888.1	27 925	136 499 928	21.8%	1.0%
1.1.17.08	Benefits for the above groups	4 888.1	0	22 826 960	3.6%	0.2%
1.1.17.09	Professional Development	51.4	0	1 690 735	0.3%	0.0%
1.1.17.10	Total	10 271.7	0	625 433 253	100.0%	4.4%
1.1.18	Capital (School-Based) – (Elementary Schools)					
1.1.18.1	Provision of Pupil Places	0.0	0	235 725 418	44.7%	1.7%
1.1.18.2	Renovation and Renewal	0.0	0	121 779 025	23.1%	0.9%
1.1.18.3	Retrofitting for Computer Networks	0.0	0	3 119 187	0.6%	0.0%
1.1.18.4	Other Capital Costs	0.0	0	64 702 225	12.3%	0.5%
1.1.18.5	Capital Expenditure - MET placeholder	0.0	0	102 201 265	19.4%	0.7%
1.1.18.6	Total	0.0	0	527 527 121	100.0%	3.7%
1.2	Resources for Secondary Schools					
1.2.01	Regular Classroom Program:					
1.2.01.1	Classroom Teachers (1 per class)	28 023.5	57 430	1 609 404 687	55.8%	11.3%
1.2.01.2	Preparation Time-classroom teachers	5 190.3	57 064	296 177 848	10.3%	2.1%
1.2.01.3	On-Call Time-classroom teachers	3 370.2	56 786	191 380 074	6.6%	1.3%
1.2.01.4	Other	306.0	56 548	17 302 257	0.6%	0.1%
1.2.02	Special Education and Remedial	0.0				
1.2.02.1	Self-Contained	659.0	57 817	38 103 850	1.3%	0.3%
1.2.02.2	Resource Withdrawal	1 269.5	57 991	73 621 638	2.6%	0.5%
1.2.02.3	Services in Lieu for Blind and Deaf	30.2	54 951	1 659 532	0.1%	0.0%
1.2.02.4	Care, Treatment and Corr Fac	447.8	61 748	27 653 617	1.0%	0.2%
1.2.02.5	Remedial and Speech Language	168.2	55 506	9 336 028	0.3%	0.1%
1.2.03	FSL/Anglais/NSL	128.1	59 538	7 627 950	0.3%	0.1%
1.2.04	Compensatory Education	131.6	114 775	15 105 909	0.5%	0.1%
1.2.05	English-as-a-Second-Language/ALF/PDF	824.8	57 352	47 301 888	1.6%	0.3%
1.2.06	Teacher Librarian	898.8	58 002	52 129 430	1.8%	0.4%
1.2.07	Guidance Teachers	2 257.7	58 019	130 986 703	4.5%	0.9%
1.2.08	Sub-Total	43 705.7	57 608	2 517 791 411	87.4%	17.6%
1.2.09	Teachers-on-Leave	492.9	49 276	24 285 454	0.8%	0.2%
1.2.10	Total	44 198.5	57 515	2 542 076 865	88.2%	17.8%
1.2.11	Benefits for the above groups	44 198.5	0	284 755 456	9.9%	2.0%
1.2.12.1	Supply Teachers	0.0	0	55 292 152	1.9%	0.4%
1.2.12.2	Total	44 198.5	0	2 882 124 474	100.0%	20.2%

Expenditure Item		No. of Staff ¹	\$ Average Salary	\$ Total Expenditure	% of Category	% of Total
1.2.13	Education Assistants (Secondary Schools)					
1.2.13.1	Teacher Assistants (mostly for JK/K)	251.9	27 060	6 816 445	12.0%	0.0%
1.2.13.2	Compensatory Education Assistants	127.9	23 408	2 993 938	5.3%	0.0%
1.2.13.3	Programmes-in-Lieu Assistants	45.1	21 437	967 430	1.7%	0.0%
1.2.13.4	Care Treatment and Corr Fac Assistants	35.3	25 152	888 864	1.6%	0.0%
1.2.13.5	Other Special Education Assistants	1 424.2	23 579	33 582 058	59.2%	0.2%
1.2.13.6	Health Related Assistants	182.2	20 807	3 791 241	6.7%	0.0%
1.2.13.7	Sub-Total	2 066.7	0	49 039 975	86.5%	0.3%
1.2.13.8	Benefits for the above groups	2 066.7	0	7 654 493	13.5%	0.1%
1.2.13.9	Total	2 066.7	0	56 694 468	100.0%	0.4%
1.2.14	Other Instructional Supports (Secondary Schools)					
1.2.14.01	Psychologists	103.4	69 673	7 203 227	9.8%	0.1%
1.2.14.02	Psychometrists	76.5	55 061	4 211 620	5.7%	0.0%
1.2.14.03	Psychiatrists	2.4	109 888	263 730	0.4%	0.0%
1.2.14.04	Speech Language	62.6	58 991	3 693 751	5.0%	0.0%
1.2.14.05	Audiologists	0.2	43 905	8 781	0.0%	0.0%
1.2.14.06	Occupational Therapists	3.0	44 165	132 494	0.2%	0.0%
1.2.14.07	Physiotherapists	4.5	58 496	263 232	0.4%	0.0%
1.2.14.08	Childcare Workers	113.6	32 555	3 697 281	5.0%	0.0%
1.2.14.09	Social Workers	130.8	51 256	6 704 816	9.1%	0.0%
1.2.14.10	Attendance Counsellors	100.2	46 964	4 706 056	6.4%	0.0%
1.2.14.11	Guidance Counsellors	17.6	55 232	973 732	1.3%	0.0%
1.2.14.12	Other Professional Staff	129.9	38 525	5 003 105	6.8%	0.0%
1.2.14.13	Para-Professional Staff	217.0	28 557	6 196 071	8.4%	0.0%
1.2.14.14	Technicians	546.7	34 123	18 655 517	25.4%	0.1%
1.2.14.15	Lunchroom Supervision	49.0	0	758 846	1.0%	0.0%
1.2.14.16	Total	1 557.1	40 120	62 472 260	85.0%	0.4%
1.2.14.17	Benefits for the above groups	1 557.1	0	8 992 868	12.2%	0.1%
1.2.14.18	Professional Development	1.2	0	2 030 910	2.8%	0.0%
1.2.14.19	Total	1 558.3	0	73 496 038	100.0%	0.5%
1.2.15	Supplies Ser & Pupil Transportation (Secondary Schools)					
1.2.15.1	Instructional Supplies and Services	0.0	0	185 592 602	44.9%	1.3%
1.2.15.2	Computer Technology-GEMS HW/SW	3.3	0	15 330 847	3.7%	0.1%
1.2.15.3	- Teacher Training	1.2	0	282 798	0.1%	0.0%
1.2.15.4	- Administration	56.3	0	5 066 316	1.2%	0.0%
1.2.15.5	- Cabling Costs	0.6	0	442 297	0.1%	0.0%
1.2.15.6	Pupil Transportation	69.6	0	200 638 912	48.6%	1.4%
1.2.15.7	Other Student Supports (Comp Ed)	1.4	0	5 677 813	1.4%	0.0%
1.2.15.8	Total	132.5	0	413 031 586	100.0%	2.9%
1.2.16	Custodial and Maintenance (Secondary Schools)					
1.2.16.1	Salaries and Wages	7 310.5	36 056	263 584 415	46.7%	1.8%
1.2.16.2	Benefits	7 310.5	0	59 132 612	10.5%	0.4%
1.2.16.3	Supplies and Services	0.0				
1.2.16.4	- Utilities	0.0	0	117 875 564	20.9%	0.8%
1.2.16.5	- Other	0.0	0	78 933 360	14.0%	0.6%
1.2.16.6	Fees and Contractual Services	0.0	0	44 293 438	7.9%	0.3%
1.2.16.7	Total	7 310.5	0	563 819 389	100.0%	3.9%
1.2.17	School Administration (Secondary Schools)					
1.2.17.01	Principal	810.7	82 818	67 137 405	15.1%	0.5%
1.2.17.02	Additional Instructional Leaders					
1.2.17.03	Vice-Principals	1 121.1	73 586	82 498 270	18.6%	0.6%
1.2.17.04	Department Heads - Release Time	1 392.2	0	80 074 775	18.1%	0.6%
1.2.17.05	Department Heads - Allowance	7 120.2	0	41 352 544	9.3%	0.3%
1.2.17.06	Benefits for the above groups	3 324.0	0	23 342 035	5.3%	0.2%
1.2.17.07	Clerical/Secretarial Staff	4 085.7	30 887	126 196 894	28.5%	0.9%
1.2.17.08	Benefits for the above groups	4 085.7	0	21 200 069	4.8%	0.1%
1.2.17.09	Professional Development	0.0	0	1 416 378	0.3%	0.0%
1.2.17.10	Total	7 409.7	0	443 218 370	100.0%	3.1%

Expenditure Item		No. of Staff ¹	\$ Average Salary	\$ Total Expenditure	% of Category	% of Total
1.2.18	Capital (School-Based) – (Secondary Schools)					
1.2.18.1	Provision of Pupil Places	0.0	0	214 617 604	45.3%	1.5%
1.2.18.2	Renovation and Renewal	0.0	0	104 347 103	22.0%	0.7%
1.2.18.3	Retrofitting for Computer Networks	0.0	0	2 505 804	0.5%	0.0%
1.2.18.4	Other Capital Costs	0.6	0	74 049 345	15.6%	0.5%
1.2.18.5	Capital Expenditure - MET placeholder	0.0	0	78 244 501	16.5%	0.5%
1.2.18.6	Total	0.6	0	473 764 357	100.0%	3.3%
2	Instructional Supervision/Support Ser					
2.1	Supervisory Officers	416.2	99 278	41 317 573	12.5%	0.3%
2.2	Educator Program Support Staff	2 178.6	64 521	140 562 450	42.5%	1.0%
2.2.1	Benefits of above group	2 594.6	0	21 803 626	6.6%	0.2%
2.3	Clerical/Secretarial Support	1 907.6	32 304	61 622 360	18.6%	0.4%
2.3.1	Benefits of above group	1 907.6	0	8 330 634	2.5%	0.1%
2.4	Supplies and Services	1.7	0	53 664 113	16.2%	0.4%
2.5	Professional Development	3.5	0	3 810 983	1.2%	0.0%
2.6	Total	4 502.2	0	331 111 739	100.0%	2.3%
3	Administration and Governance					
3.1	Governance Costs					
3.1.1	Board of Trustees	1 875.0	10 498	19 682 996	3.5%	0.1%
3.1.2	Trustee Clerical/Secretarial Support	33.7	41 359	1 395 056	0.2%	0.0%
3.1.3	Trustee Supplies and Services	0.0	0	4 083 946	0.7%	0.0%
3.2	Board Administration	0.0				
3.2.01	Director or Supervisory/CEO	120.0	115 769	13 886 489	2.5%	0.1%
3.2.02	Senior Supervisory Officers	260.2	99 723	25 942 856	4.6%	0.2%
3.2.03	Central Office Administration	2 288.9	49 800	113 989 039	20.3%	0.8%
3.2.04	Clerical/Secretarial Support	2 753.5	33 879	93 284 674	16.6%	0.7%
3.2.05	Supplies and Services-Interest	0.0	0	38 310 004	6.8%	0.3%
3.2.06	– Insurance	0.0	0	19 682 659	3.5%	0.1%
3.2.07	– Other	0.0	0	93 136 770	16.6%	0.7%
3.2.08	Food Services	235.7	0	8 418 327	1.5%	0.1%
3.2.09	Other	705.3	0	32 873 493	5.9%	0.2%
3.2.10	Benefits for the above groups	8 272.2	0	52 232 500	9.3%	0.4%
3.2.11	Professional Development	86.3	0	3 642 353	0.7%	0.0%
3.3	Capital (Central Office)	0.0	0	0	0.0%	0.0%
3.3.1	Capital Costs	0.0	0	24 110 809	4.3%	0.2%
3.3.2	Renovations and Renewals	0.0	0	15 645 806	2.8%	0.1%
3.3.3	Total	8 272.2	0	560 317 778	100.0%	3.9%
	Continuing Education²					
4.1	Adult Basic Education					
4.01.1	Adult Basic Literacy & Numeracy	5 691.6	0	12 766 257	5.8%	0.1%
4.01.2	Adult Citizenship & Language	676.1	0	2 015 367	0.9%	0.0%
4.01.3	Adult English-as-a-Second-Language	18 587.9	0	37 808 697	17.2%	0.3%
4.01.4	Adult Native-as-a-Second-Language	0.8	0	51 237	0.0%	0.0%
4.02	Correspondence/Self-study Courses	1 734.7	0	5 339 350	2.4%	0.0%
4.03	Credit for Diploma	12 459.8	0	39 573 741	18.0%	0.3%
4.04	International (Heritage) Languages	5 349.8	0	20 085 793	9.1%	0.1%
4.05	Non-Credit/General Interest Courses	34 747.8	0	16 301 409	7.4%	0.1%
4.06	Summer School	6 245.0	0	27 497 881	12.5%	0.2%
4.07	Training Programs	0.0				
4.07.1	JobsOntario Training	9.0	0	4 476 239	2.0%	0.0%
4.07.2	Federal LINC Programs	670.0	0	18 342 153	8.3%	0.1%
4.07.3	Human Resources Canada	72.0	0	4 349 252	2.0%	0.0%
4.07.4	OTAB	1 312.0	0	2 417 798	1.1%	0.0%
4.08	Driver Education (non-credit)	355.8	0	1 705 961	0.8%	0.0%
4.09	Estimated admin/plant overhead	61.2	0	27 176 730	12.4%	0.2%
Total		87 973.5	0	219 907 863	100.0%	1.5%

Expenditure Item		No. of Staff ¹	\$ Average Salary	\$ Total Expenditure	% of Category	% of Total
5	Other Commitments					
5.1	Tuition fees	0.0	0	555 095 385	61.2%	3.9%
5.2	Municipal Charge-backs (tax write-offs)	0.0	0	205 238 858	22.6%	1.4%
5.3	Contributions to Reserves	0.0				
5.3.1	Working Funds	0.0	0	73 045 496	8.1%	0.5%
5.3.2	Refund of Taxes	0.0	0	539 838	0.1%	0.0%
5.3.3	Ministry Equity Capital Reserve	0.0	0	2 604 057	0.3%	0.0%
5.3.4	Board Equity Capital Reserve	0.0	0	16 438 660	1.8%	0.1%
5.3.5	Other Reserves	0.0	0	53 916 994	5.9%	0.4%
5.3.6	Total	0.0	0	906 879 289	100.0%	6.4%
6	Miscellaneous					
6.1	Catch-All Category	(310.7)	0	26 615 737	0.2%	0.2%
7	Total	170 345.9	0	14 275 683 228	100.0%	100.0%
8	Reconciliation					
8.1	Total Expenditure-revised estimates					
8.2	Total Expenditure-costing framework					
8.3	Variance					
9	Teacher pensions³			571 879 727		

Source: Costing framework developed by Working Group on Education Finance Reform. Numbers from school boards' 1994 Financial Statements to the Ministry of Education and Training, as updated by boards in fall 1995. This table includes only updates received by the ministry as of December 4, 1995. It does not include isolate boards or section 68 boards.

Notes:

- Staff numbers are full-time equivalent. Some staff work part-time.
- For category 4, Continuing Education, only, the No. of Staff column contains No. of Students in the programs, not staff. Funding for continuing education programs is based on the number of students taking courses, and so number of staff in this category is not relevant to total expenditure.
- Category 9, Teacher Pensions, is not a board expenditure. The province, which acts as the teachers' employer for the purpose of teachers' pensions only, pays the employer's share of teachers' pension contributions to the Ontario Teachers' Pension Plan on behalf of school boards.

Acronyms and Abbreviations:

ALF	actualisation linguistique en français
CEO	chief executive officer
Comp Ed	compensatory education
Corr Fac	correctional facilities
FSL	French as a second language
GEMS HW/SW	grant-eligible microcomputer systems, hardware/software
JK/K	junior kindergarten/kindergarten
LINC	language instruction for newcomers to Canada
MET	Ministry of Education and Training
NSL	native as a second language
OTAB	Ontario Training and Adjustment Board
PDF	perfectionnement du français
Ser	services

We examined the material in Table 4 line by line. As in our investigation and recommendations about education finance reform, we kept two key objectives in mind:

- the need for greater equality of treatment for all students
- the need for greater efficiency in the expenditure of severely constrained financial resources in order to sustain classroom activities

Table 4 is divided into six major categories:

1. Resources for General Education
2. Instructional Supervision/Support Services
3. Administration and Governance
4. Continuing Education
5. Other Commitments
6. Miscellaneous²²

Category 3, Administration and Governance, contains the amount attributed to administrative expenditures. Few boards spend more than five per cent of their total budget on these expenditures. Province-wide, these expenditures represent only 3.9 per cent of total school board expenditures. But these expenditures represent only the costs of central board administration – the salaries and benefits of trustees and board administrative staff, central-office supplies and services, and central-office capital costs. They do not include the costs associated with school administration or instructional supervision and support, which are listed in Table 4 under the following headings:

1.1.17	School Administration (Elementary Schools)	4%
1.2.17	School Administration (Secondary Schools)	3%
2	Instructional Supervision/Support Services	3%
Total		10%

The total of these costs – 10 per cent of overall board costs – is similar to an estimate of school administration costs reported by the Ontario Public School Boards' Association. In its *Statement on School Board Administration Costs*, dated November 1995, the association estimated total school administration costs to range from 6.5 per cent to 9.5 per cent of a board's budget.

We believe that most reasonable observers would consider that the costs associated with school administration and instructional support belong in the Administration and Governance category.

To attempt to define school board administrative costs is to walk through a minefield. Because none of the expenditure items listed in Table 4 is expendable, arguments about the category to which an expense rightly belongs will probably never be resolved. But administrative activities must be clearly defined – and limited – to ensure that scarce financial resources are used to sustain classroom activities and programs.

It seemed to us, as we examined the board expenditures in Table 4, that they fell into one of three categories:

- I. Direct Classroom Expenditures – costs directly related to the classroom, including the salaries and benefits of the people (teachers, educational assistants, specialists) who work directly in the classroom or with students, and the costs of supplies and equipment for learning purposes
- II. Operational Support – costs which, while not directly related to classroom instruction, are unavoidable, including student transportation, utilities, and the cleaning and maintenance of school facilities
- III. Administrative Support – costs related to the management and organization of schools and school systems

22. The last item in Table 4, category 9, Teacher Pensions, is not a board expenditure. The province, which acts as the teachers' employer for the purpose of teachers' pensions only, pays the employer's share of teachers' pension contributions to the Ontario Teachers' Pension Plan on behalf of school boards.

In allocating the expenditure items in Table 4 among our three categories, we considered many factors, including the relationship of the activity to the classroom and the cost of the activity within the board's budget. We also acknowledged and took into account the strong support in responses to our Interim Report for a reduction in administration costs.

Among school boards' most significant costs are those associated with hiring sufficient teachers to ensure that classes are being taught while other teachers' preparation time and department heads' release time is honoured. In recent years, preparation time has formed a part of teachers' collective agreements with boards. It provides teachers with time, outside classroom time, to prepare lessons. Many secondary school department heads receive lesson preparation time plus release time for the administrative duties related to managing their departments.

Boards consider preparation time to be part of their "regular classroom program" expenditures (see items 1.1.01.2 and 1.2.01.2 in Table 4). While lesson preparation is obviously related to classroom activity, we believe that most reasonable observers would not consider it a Direct Classroom Expenditure. We therefore allocated it to Administrative Support. We feel it is an area where savings can be achieved.

Because our focus was on sustaining elementary and secondary programs and reducing all other costs, we did not include continuing education programs in our Direct Classroom Expenditures category. Although some continuing education programs are provided for children, most are for adults. As such, these programs receive funding from a variety of sources, including the federal government and municipal social service agencies. Continuing education is clearly not an Administrative Support expenditure either. We therefore allocated it to Operating Support.

Our reorganization of the expenditure items in Table 4 to fit into our three categories of Direct Classroom Expenditures, Operational Support, and Administrative Support is shown in Table 5.

The task force recommends that:

18. school board expenditures be identified and categorized as shown in Table 5, under the three categories:

- I. Direct Classroom Expenditures
- II. Operational Support
- III. Administrative Support

At present, according to the information provided by boards (Table 4), school board expenditures in the three categories that we have defined are as follows (see Figure 1, page 61):

Direct Classroom Expenditures	53 %
Operational Support	28.69%
Administrative Support	18.31%

The amalgamation of boards that we are recommending will result in a consolidation and restructuring of many board activities, particularly in the administrative, governance, and instructional supervision items in our Administrative Support category. While the savings achieved in these items through amalgamation will be significant, they will not be enough, given current fiscal constraints, to enable boards to sustain their present level of classroom activities.

If boards are to preserve Direct Classroom Expenditures from any serious reduction, they will have to achieve savings in the other two categories – Operational Support and Administrative Support.

At present, as Figure 1 shows, school board expenditures in the two categories of Operational Support and Administrative Support as we have defined them are 47 per cent of total board expenditures. We believe that boards should be restricted in the percentage of their budgets that they can spend on these two categories.

Table 5: School Board Expenditures, 1994, as Reorganized by Task Force

Expenditure Item		No. of Staff ¹	\$ Average Salary	\$ Total Expenditure	% of Category	% of Total
I.	DIRECT CLASSROOM – ELEMENTARY					
1.1	Resources for Elementary Schools					
1.1.01	Regular Classroom Program					
1.1.01.1	Classroom Teachers (1 per class)	49 128.2	53 382	2 622 538 240	64.6%	18.4%
1.1.01.3	On-Call Time-classroom teachers	23.8	53 406	1 271 063	0.0%	0.0%
1.1.01.4	Other	1 185.8	47 985	56 899 522	1.4%	0.4%
1.1.02	Special Education and Remedial					
1.1.02.1	Self-Contained	4 008.3	54 100	216 848 911	5.3%	1.5%
1.1.02.2	Resource Withdrawal	3 442.1	53 166	183 000 261	4.5%	1.3%
1.1.02.3	Services in Lieu for Blind and Deaf	143.2	55 238	7 907 312	0.2%	0.1%
1.1.02.4	Care, Treatment and Corr Fac	483.4	54 469	26 332 142	0.6%	0.2%
1.1.02.5	Remedial and Speech Language	946.2	53 471	50 595 500	1.2%	0.4%
1.1.03	FSL/Anglais/NSL	1 210.4	52 208	63 192 179	1.6%	0.4%
1.1.04	Compensatory Education	690.1	72 122	49 770 263	1.2%	0.3%
1.1.05	English-as-a-Second-Language/ALF/PDF	1 447.5	53 835	77 922 923	1.9%	0.5%
1.1.06	Teacher Librarian	1 819.5	54 144	98 516 362	2.4%	0.7%
1.1.07	Guidance Teachers	337.7	55 020	18 580 684	0.5%	0.1%
1.1.08	Sub-Total	64 866.1	53 547	3 473 375 362	85.5%	24.3%
1.1.09	Teachers-on-Leave	713.2	40 891	29 162 909	0.7%	0.2%
1.1.10	Sub-Total	65 579.3	53 409	3 502 538 271	86.2%	24.5%
1.1.11	Benefits for the above groups	65 579.3	6 718	440 565 433	10.8%	3.1%
1.1.12.1	Supply Teachers	0.0	0	118 698 214	2.9%	0.8%
1.1.12.2	Total	65 579.3	0	4 061 801 918	100.0%	28.5%
1.1.13	Education Assistants (Elementary Schools)					
1.1.13.1	Teacher Assistants (mostly for JK/K)	1 758.9	24 648	43 353 646	18.0%	0.3%
1.1.13.2	Compensatory Education Assistants	558.1	22 789	12 718 292	5.3%	0.1%
1.1.13.3	Programmes-in-Lieu Assistants	119.2	23 531	2 804 626	1.2%	0.0%
1.1.13.4	Care, Treatment and Corr Fac Assistants	74.7	24 361	1 819 531	0.8%	0.0%
1.1.13.5	Other Special Education Assistants	5 303.0	24 784	131 428 278	54.7%	0.9%
1.1.13.6	Health Related Assistants	718.2	22 059	15 843 001	6.6%	0.1%
1.1.13.7	Sub-Total	8 532.1	0	207 967 375	86.5%	1.5%
1.1.13.8	Benefits for the above groups	8 532.1	0	32 395 957	13.5%	0.2%
1.1.13.9	Total	8 532.1	0	240 363 332	100.0%	1.7%
1.1.14	Other Instructional Supports (Elementary Schools)					
1.1.14.01	Psychologists	176.2	68 603	12 088 476	8.1%	0.1%
1.1.14.02	Psychometrists	187.9	59 213	11 126 630	7.4%	0.1%
1.1.14.03	Psychiatrists	7.4	53 074	392 749	0.3%	0.0%
1.1.14.04	Speech Language	291.0	50 249	14 620 836	9.8%	0.1%
1.1.14.05	Audiologists	5.0	50 258	251 288	0.2%	0.0%
1.1.14.06	Occupational Therapists	8.2	49 214	403 557	0.3%	0.0%
1.1.14.07	Physiotherapists	11.8	53 783	634 638	0.4%	0.0%
1.1.14.08	Childcare Workers	299.7	32 489	9 737 627	6.5%	0.1%
1.1.14.09	Social Workers	229.2	50 573	11 591 308	7.7%	0.1%
1.1.14.10	Attendance Counsellors	97.5	42 827	4 173 698	2.8%	0.0%
1.1.14.11	Guidance Counsellors	19.3	47 907	923 169	0.6%	0.0%
1.1.14.12	Other Professional Staff	181.6	40 954	7 435 951	5.0%	0.1%
1.1.14.13	Para-Professional Staff	636.0	25 736	16 369 030	10.9%	0.1%
1.1.14.14	Technicians (including Librarians)	598.4	29 854	17 865 375	11.9%	0.1%
1.1.14.15	Lunchroom Supervision	1 303.0	0	21 031 024	14.1%	0.1%
1.1.14.16	Total	4 052.2	31 747	128 645 356	86.0%	0.9%
1.1.14.17	Benefits for the above groups	4 052.2	4 447	18 021 100	12.0%	0.1%
1.1.14.18	Professional Development	2.5	0	2 933 819	2.0%	0.0%
1.1.14.19	Total	4 054.7	0	149 600 275	100.0%	1.0%
1.1.15	Supplies & Services (Elementary Schools)					
1.1.15.1	Instructional Supplies and Services	0.0	0	202 067 896	84.4%	1.4%
1.1.15.2	Computer Technology-GEMS HW/SW	3.3	0	21 976 271	9.2%	0.2%
1.1.15.3	– Teacher Training	2.8	0	1 046 289	0.4%	0.0%
1.1.15.4	– Administration	66.9	0	5 821 931	2.4%	0.0%
1.1.15.5	– Cabling	1.9	0	641 476	0.3%	0.0%
1.1.15.7	Other Student Supports (Comp Ed)	1.4	0	7 731 541	3.2%	0.1%
1.1.15.8	Total	76.2	0	239 285 404	100.0%	1.7%

Expenditure Item		No. of Staff ¹	\$ Average Salary	\$ Total Expenditure	% of Category	% of Total
I.	DIRECT CLASSROOM – SECONDARY					
1.2	Resources for Secondary Schools					
1.2.01	Regular Classroom Program:					
1.2.01.1	Classroom Teachers (1 per class)	28 023.5	57 430	1 609 404 687	62.2%	11.3%
1.2.01.3	On-Call Time-classroom teachers	3 370.2	56 786	191 380 074	7.4%	1.3%
1.2.01.4	Other	306.0	56 548	17 302 257	0.7%	0.1%
1.2.02	Special Education and Remedial					
1.2.02.1	Self-Contained	659.0	57 817	38 103 850	1.5%	0.3%
1.2.02.2	Resource Withdrawal	1 269.5	57 991	73 621 638	2.8%	0.5%
1.2.02.3	Services in Lieu for Blind and Deaf	30.2	54 951	1 659 532	0.1%	0.0%
1.2.02.4	Care, Treatment and Corr Fac	447.8	61 748	27 653 617	1.1%	0.2%
1.2.02.5	Remedial and Speech Language	168.2	55 506	9 336 028	0.4%	0.1%
1.2.03	FSL/Anglais/NSL	128.1	59 538	7 627 950	0.3%	0.1%
1.2.04	Compensatory Education	131.6	114 775	15 105 909	0.6%	0.1%
1.2.05	English-as-a-Second-Language/ALF/PDF	824.8	57 352	47 301 888	1.8%	0.3%
1.2.06	Teacher Librarian	898.8	58 002	52 129 430	2.0%	0.4%
1.2.07	Guidance Teachers	2 257.7	58 019	130 986 703	5.1%	0.9%
1.2.08	Sub-Total	38 515.4	57 681	2 221 613 563	85.9%	15.6%
1.2.09	Teachers-on-Leave	492.9	49 276	24 285 454	0.9%	0.2%
1.2.10	Total	39 008.3	57 575	2 245 899 017	86.9%	15.7%
1.2.11	Benefits for the above groups	39 008.3	7 300	284 755 456	11.0%	2.0%
1.2.12.1	Supply Teachers	0.0	0	55 292 152	2.1%	0.4%
1.2.12.2	Total	39 008.3	0	2 585 946 625	100.0%	18.1%
1.2.13	Education Assistants (Secondary Schools)					
1.2.13.1	Teacher Assistants (mostly for JK/K)	251.9	27 060	6 816 445	12.0%	0.0%
1.2.13.2	Compensatory Education Assistants	127.9	23 408	2 993 938	5.3%	0.0%
1.2.13.3	Programmes-in-Lieu Assistants	45.1	21 437	967 430	1.7%	0.0%
1.2.13.4	Care, Treatment and Corr Fac Assist.	35.3	25 152	888 864	1.6%	0.0%
1.2.13.5	Other Special Education Assistants	1 424.2	23 579	33 582 058	59.2%	0.2%
1.2.13.6	Health Related Assistants	182.2	20 807	3 791 241	6.7%	0.0%
1.2.13.7	Sub-Total	2 066.7	23 728	49 039 975	86.5%	0.3%
1.2.13.8	Benefits for the above groups	2 066.7	0	7 654 493	13.5%	0.1%
1.2.13.9	Total	2 066.7	0	56 694 468	100.0%	0.4%
1.2.14	Other Instructional Supports (Secondary Schools)					
1.2.14.01	Psychologists	103.4	69 673	7 203 227	9.8%	0.1%
1.2.14.02	Psychometrists	76.5	55 061	4 211 620	5.7%	0.0%
1.2.14.03	Psychiatrists	2.4	109 888	263 730	0.4%	0.0%
1.2.14.04	Speech Language	62.6	58 991	3 693 751	5.0%	0.0%
1.2.14.05	Audiologists	0.2	43 905	8 781	0.0%	0.0%
1.2.14.06	Occupational Therapists	3.0	44 165	132 494	0.2%	0.0%
1.2.14.07	Physiotherapists	4.5	58 496	263 232	0.4%	0.0%
1.2.14.08	Childcare Workers	113.6	32 555	3 697 281	5.0%	0.0%
1.2.14.09	Social Workers	130.8	51 256	6 704 816	9.1%	0.0%
1.2.14.10	Attendance Counsellors	100.2	46 964	4 706 056	6.4%	0.0%
1.2.14.11	Guidance Counsellors	17.6	55 232	973 732	1.3%	0.0%
1.2.14.12	Other Professional Staff	129.9	38 525	5 003 105	6.8%	0.0%
1.2.14.13	Para-Professional Staff	217.0	28 557	6 196 071	8.4%	0.0%
1.2.14.14	Technicians	546.7	34 123	18 655 517	25.4%	0.1%
1.2.14.15	Lunchroom Supervision	49.0	15 496	758 846	1.0%	0.0%
1.2.14.16	Total	1 557.3	40 115	62 472 260	85.0%	0.4%
1.2.14.17	Benefits for the above groups	1 557.1	5 775	8 992 868	12.2%	0.1%
1.2.14.18	Professional Development	1.2	0	2 030 910	2.8%	0.0%
1.2.14.19	Total	1 558.3	0	73 496 038	100.0%	0.5%
1.2.15	Supplies & Services (Secondary Schools)					
1.2.15.1	Instructional Supplies and Services	0.0	0	185 592 602	87.4%	1.3%
1.2.15.2	Computer Technology-GEMS HW/SW	3.3	0	15 330 847	7.2%	0.1%
1.2.15.3	– Teacher Training	1.2	0	282 798	0.1%	0.0%
1.2.15.4	– Administration	56.3	0	5 066 316	2.4%	0.0%
1.2.15.5	– Cabling Costs	0.6	0	442 297	0.2%	0.0%
1.2.15.7	Other Student Supports (Comp Ed)	1.4	0	5 677 813	2.7%	0.0%
1.2.15.8	Total	62.9	0	212 392 674	100.0%	1.5%

Expenditure Item		No. of Staff ¹	\$ Average Salary	\$ Total Expenditure	% of Category	% of Total
II.	OPERATIONAL SUPPORT					
1.1.15.6	Pupil Transportation (Elementary Schools)	262.6	0	409 875 133	67.1%	2.9%
1.2.15.6	Pupil Transportation (Secondary Schools)	69.6	0	200 638 912	32.9%	1.4%
1.2.15.6	Total	332.2		610 514 045	100.0%	4.3%
1.1.16	Custodial and Maintenance (Elementary Schools)					
1.1.16.1	Salaries and Wages	10 602.4	33 931	359 754 637	46.9%	2.5%
1.1.16.2	Benefits	10 602.4	0	77 148 756	10.1%	0.5%
1.1.16.3	Supplies and Services					
1.1.16.4	– Utilities	0.0	0	152 315 969	19.9%	1.1%
1.1.16.5	– Other	0.0	0	114 879 825	15.0%	0.8%
1.1.16.6	Fees and Contractual Services	0.0	0	62 763 679	8.2%	0.4%
1.1.16.7	Total	10 602.4	0	766 862 885	100.0%	5.4%
1.2.16	Custodial and Maintenance (Secondary Schools)					
1.2.16.1	Salaries and Wages	7 310.5	36 056	263 584 415	46.7%	1.8%
1.2.16.2	Benefits	7 310.5	0	59 132 612	10.5%	0.4%
1.2.16.3	Supplies and Services					
1.2.16.4	– Utilities	0.0	0	117 875 564	20.9%	0.8%
1.2.16.5	– Other	0.0	0	78 933 360	14.0%	0.6%
1.2.16.6	Fees and Contractual Services	0.0	0	44 293 438	7.9%	0.3%
1.2.16.7	Total	7 310.5	0	563 819 389	100.0%	3.9%
1.1.18	Capital (School-Based) – (Elementary Schools)					
1.1.18.1	Provision of Pupil Places	0.0	0	235 725 418	44.7%	1.7%
1.1.18.2	Renovation and Renewal	0.0	0	121 779 025	23.1%	0.9%
1.1.18.3	Retrofitting for Computer Networks	0.0	0	3 119 187	0.6%	0.0%
1.1.18.4	Other Capital Costs	0.0	0	64 702 225	12.3%	0.5%
1.1.18.5	Capital Expenditure – MET placeholder	0.0	0	102 201 265	19.4%	0.7%
1.1.18.6	Total	0.0	0	527 527 121	100.0%	3.7%
1.2.18	Capital (School-Based) – Secondary Schools					
1.2.18.1	Provision of Pupil Places	0.0	0	214 617 604	45.3%	1.5%
1.2.18.2	Renovation and Renewal	0.0	0	104 347 103	22.0%	0.7%
1.2.18.3	Retrofitting for Computer Networks	0.0	0	2 505 804	0.5%	0.0%
1.2.18.4	Other Capital Costs	0.6	0	74 049 345	15.6%	0.5%
1.2.18.5	Capital Expenditure – MET placeholder	0.0	0	78 244 501	16.5%	0.5%
1.2.18.6	Total	0.6	0	473 764 357	100.0%	3.3%
4	Continuing Education²					
4.01.1	Adult Basic Education					
4.01.1	Adult Basic Literacy & Numeracy	5 691.6	0	12 766 257	5.8%	0.1%
4.01.2	Adult Citizenship & Language	676.1	0	2 015 367	0.9%	0.0%
4.01.3	Adult English-as-a-Second-Language	18 587.9	0	37 808 697	17.2%	0.3%
4.01.4	Adult Native-as-a-Second-Language	0.8	0	51 237	0.0%	0.0%
4.02	Correspondence/Self-study Courses	1 734.7	0	5 339 350	2.4%	0.0%
4.03	Credit for Diploma	12 459.8	0	39 573 741	18.0%	0.3%
4.04	International (Heritage) Languages	5 349.8	0	20 085 793	9.1%	0.1%
4.05	Non-Credit/General Interest Courses	34 747.8	0	16 301 409	7.4%	0.1%
4.06	Summer School	6 245.0	0	27 497 881	12.5%	0.2%
4.07	Training Programs					
4.07.1	JobsOntario Training	9.0	0	4 476 239	2.0%	0.0%
4.07.2	Federal LINC Programs	670.0	0	18 342 153	8.3%	0.1%
4.07.3	Human Resources Canada	72.0	0	4 349 252	2.0%	0.0%
4.07.4	OTAB	1 312.0	0	2 417 798	1.1%	0.0%
4.08	Driver Education (non-credit)	355.8	0	1 705 961	0.8%	0.0%
4.09	Estimated admin/plant overhead	61.2	0	27 176 730	12.4%	0.2%
4.1	Total	87 912.3	0	219 907 863	100.0%	1.5%

Expenditure Item		No. of Staff ¹	\$ Average Salary	\$ Total Expenditure	% of Category	% of Total
5	Other Commitments³					
5.1	Tuition fees	0.0	0	555 095 385	61.2%	3.9%
5.2	Municipal Charge-backs (tax write-offs)	0.0	0	205 238 858	22.6%	1.4%
5.3	Contributions to Reserves					
5.3.1	Working Funds	0.0	0	73 045 496	8.1%	0.5%
5.3.2	Refund of Taxes	0.0	0	539 838	0.1%	0.0%
5.3.3	Ministry Equity Capital Reserve	0.0	0	2 604 057	0.3%	0.0%
5.3.4	Board Equity Capital Reserve	0.0	0	16 438 660	1.8%	0.1%
5.3.5	Other Reserves	0.0	0	53 916 994	5.9%	0.4%
5.3.6	Total	0.0	0	906 879 289	100.0%	6.4%
III.	ADMINISTRATIVE SUPPORT					
1.1.17	School Administration (Elementary Schools)					
1.1.17.01	Principal	3 761.8	77 734	292 418 856	46.8%	2.0%
1.1.17.02	Additional Instructional Leaders					
1.1.17.03	Vice-Principals	1 562.6	69 819	109 102 863	17.4%	0.8%
1.1.17.04	Department Heads - Release Time	7.7	0	497 216	0.1%	0.0%
1.1.17.05	Department Heads - Allowance	252.1	0	21 125 644	3.4%	0.1%
1.1.17.06	Benefits for the above groups	5 332.1	0	41 271 051	6.6%	0.3%
1.1.17.07	Clerical/Secretarial Staff	4 888.1	27 925	136 499 928	21.8%	1.0%
1.1.17.08	Benefits for the above groups	4 888.1	0	22 826 960	3.6%	0.2%
1.1.17.09	Professional Development	51.4	0	1 690 735	0.3%	0.0%
1.1.17.10	Total	20 744.0	0	625 433 253	100.0%	4.4%
1.1.01.2	Preparation Time-classroom teachers	5 831.0	52 127	303 952 841	100.0%	2.1%
1.2.17	School Administration (Secondary Schools)					
1.2.17.01	Principal	810.7	82 818	67 137 405	15.1%	0.5%
1.2.17.02	Additional Instructional Leaders					
1.2.17.03	Vice-Principals	1 121.1	73 586	82 498 270	18.6%	0.6%
1.2.17.04	Department Heads - Release Time	1 392.2	0	80 074 775	18.1%	0.6%
1.2.17.05	Department Heads - Allowance	7 120.2	0	41 352 544	9.3%	0.3%
1.2.17.06	Benefits for the above groups	0.0	0	23 342 035	5.3%	0.2%
1.2.17.07	Clerical/Secretarial Staff	4 085.7	30 887	126 196 894	28.5%	0.9%
1.2.17.08	Benefits for the above groups	0.0	0	21 200 069	4.8%	0.1%
1.2.17.09	Professional Development	0.0	0	1 416 378	0.3%	0.0%
1.2.17.10	Total	7 409.7	0	443 218 370	100.0%	3.1%
1.2.01.2	Preparation Time-classroom teachers	5 190.3	57 064	296 177 848	100.0%	2.1%
2	Instructional Supervision/Support Ser					
2.1	Supervisory Officers	416.2	99 278	41 317 573	12.5%	0.3%
2.2	Educator Program Support Staff	2 178.6	64 521	140 562 450	42.5%	1.0%
2.2.1	Benefits of above group	2 594.6	8 403	21 803 626	6.6%	0.2%
2.3	Clerical/Secretarial Support	1 907.6	32 304	61 622 360	18.6%	0.4%
2.3.1	Benefits of above group	1 907.6	4 367	8 330 634	2.5%	0.1%
2.4	Supplies and Services	1.7	0	53 664 113	16.2%	0.4%
2.5	Professional Development	3.5	0	3 810 983	1.2%	0.0%
2.6	Total	4 502.2	0	331 111 739	100.0%	2.3%

Expenditure Item		No. of Staff ¹	\$ Average Salary	\$ Total Expenditure	% of Category	% of Total
3	Administration and Governance					
3.1	Governance Costs					
3.1.1	Board of Trustees	1 875.0	10 498	19 682 996	3.5%	0.1%
3.1.2	Trustee Clerical/Secretarial Support	33.7	41 359	1 395 056	0.2%	0.0%
3.1.3	Trustee Supplies and Services	0.0	0	4 083 946	0.7%	0.0%
3.2	Board Administration	0.0				
3.2.01	Director or Supervisory/CEO	120.0	115 769	13 886 489	2.5%	0.1%
3.2.02	Senior Supervisory Officers	260.2	99 723	25 942 856	4.6%	0.2%
3.2.03	Central Office Administration	2 288.9	49 800	113 989 039	20.3%	0.8%
3.2.04	Clerical/Secretarial Support	2 753.5	33 879	93 284 674	16.6%	0.7%
3.2.05	Supplies and Services-Interest	0.0	0	38 310 004	6.8%	0.3%
3.2.06	– Insurance	0.0	0	19 682 659	3.5%	0.1%
3.2.07	– Other	0.0	0	93 136 770	16.6%	0.7%
3.2.08	Food Services	235.7	0	8 418 327	1.5%	0.1%
3.2.09	Other	705.3	0	32 873 493	5.9%	0.2%
3.2.10	Benefits for the above groups	8 272.2	0	52 232 500	9.3%	0.4%
3.2.11	Professional Development	86.3	0	3 642 353	0.7%	0.0%
3.3	Capital (Central Office)					
3.3.1	Capital Costs	0.0	0	24 110 809	4.3%	0.2%
3.3.2	Renovations and Renewals	0.0	0	15 645 806	2.8%	0.1%
3.3.3	Total	8 272.2	0	560 317 778	100.0%	3.9%
MISCELLANEOUS (NOT INCLUDED IN TASK FORCE'S THREE CATEGORIES)						
6	Miscellaneous					
6.1	Catch-All Category	(310.7)	0	26 615 737	0.2%	0.2%
7	Total	170 345.9	0	14 275 683 229	100.0%	100.0%
8	Reconciliation					
8.1	Total Expenditure-revised estimates					
8.2	Total Expenditure-costing framework					
8.3	Variance					
9	Teacher pensions⁴			571 879 727		

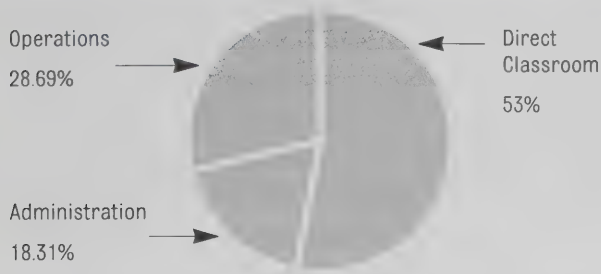
Source: Costing framework developed by Working Group on Education Finance Reform. Numbers from school boards' 1994 Financial Statements to the Ministry of Education and Training, as updated by boards in fall 1995. This table includes only updates received by the ministry as of December 4, 1995. It does not include isolate boards or section 68 boards.

Notes:

- 1 Staff numbers are full-time equivalent. Some staff work part-time.
- 2 For category 4, Continuing Education, only, the No. of Staff column contains No. of Students in the programs, not staff. Funding for continuing education programs is based on the number of students taking courses, and so number of staff in this category is not relevant to total expenditure.
- 3 See p. 61, following recommendation 19, for comments about the inclusion of Other Commitments expenditure items under the Operational Support category.
- 4 Category 9, Teacher Pensions, is not a board expenditure. The province, which acts as the teachers' employer for the purpose of teachers' pensions only, pays the employer's share of teachers' pension contributions to the Ontario Teachers' Pension Plan on behalf of school boards.

Acronyms and Abbreviations:

ALF	actualisation linguistique en français	LINC	language instruction for newcomers to Canada
CEO	chief executive officer		
Comp Ed	compensatory education	MET	Ministry of Education and Training
Corr Fac	correctional facilities	NSL	native as a second language
FSL	French as a second language	OTAB	Ontario Training and Adjustment Board
GEMS HW/SW	grant-eligible microcomputer systems, hardware/software	PDF	perfectionnement du français
		Ser	services
JK/K	junior kindergarten/kindergarten		

Figure 1: Proportion of School Board Expenditures, 1994

Source: Task force reorganization of information in costing framework developed by Working Group on Education Finance Reform. Numbers from school boards' 1994 Financial Statements to the Ministry of Education and Training, as updated by boards in fall 1995 (only updates received by the ministry as of December 4, 1995).

Figure 1 represents expenditures in the three categories by **all** boards. Appendix F contains a list of expenditures in the three categories by **individual** boards.

The task force recommends that:

19. school board expenditures on items in the combined categories Operational Support and Administrative Support, as defined in recommendation 18, be limited to less than 40 per cent of their total budgets

We recognize that the expenditure items under Other Commitments, which we have allocated to Operational Support, are expenditures over which boards have little or no control. Where these expenditure items prove to be a major obstacle to a board's ability to meet the target for combined Operational and Administrative Support expenditures, we suggest that the ministry review the board's situation annually and assess a fair proportioning of expenditures in keeping with the spirit of recommendation 19.

Several items in the Operational Support and Administrative Support categories involve contracts (for example, Pupil Transportation) or collective agreements (for example, Custodial and Maintenance and Preparation Time). To achieve savings in these items, boards will have to renegotiate several of the clauses in their current contracts and collective agreements with staff. Many boards have told us that the present negotiating process, which is established by legislation, does not give them sufficient strength to negotiate the changes required to effect savings in the items noted above. We address their concern later in this report.

Our Interim Report raised the issue of the "mandated" costs school boards face that are associated with statutory and regulatory requirements imposed by the province. Mandated costs, for which boards are not reimbursed, are substantial. Past and present examples include the employer health tax, health and safety regulations (including staff training), fire codes, changing environmental regulations, employment equity, pay equity, and extensive public consultation associated with curriculum changes. In their submissions to us, school boards emphasized the difficulty of cutting administrative costs while at the same time meeting statutory and regulatory requirements. They also suggested that some of these requirements should not be applied to schools and boards. They want the government to reimburse them for the costs associated with these requirements or excuse them from observing and implementing them.

In our Interim Report, we agreed with the boards, and we have not changed our minds. Without relief from mandated costs, it would be difficult for boards to limit their Operational and Administrative Support costs to less than 40 per cent of their total budgets, as per recommendation 19.

The task force recommends that:

20. in limiting school boards' administrative budgets, the province acknowledge the burden of and accept responsibility for the costs it imposes on boards through statutory and regulatory requirements

Collective Agreements

Collective Bargaining

The most significant cost involved in education is salaries. Each school board has collective agreements or contracts with both its teaching and non-teaching staff. Under present legislation, collective agreements with all staff are negotiated by individual school boards, not by the provincial government.

Amalgamation will require new negotiations to harmonize all the different collective agreements that existed previously. Pay scales and terms and conditions of employment will vary. More than one teachers' federation may be involved, and different unions may represent groups such as custodial staff. A staff group may be represented by a union in some but not all of the amalgamating boards.

The easiest way to harmonize collective agreements – and the route often chosen in the past – has been to allow all members of the new staff group to rise, gradually or instantly, to the level of the highest pay scale and the most generous terms and conditions of employment that existed before the reorganization. As other groups who have studied amalgamation have discovered, this method of harmonization could consume the entire savings achieved through amalgamation, as well as substantial additional funds.

In March 1996, public service employees of this province, including school board employees, will emerge from the Social Contract, the fiscal-restraint policy they negotiated with the former government. One of its terms was that there would be no wage increases during its three-year period. Because of the nature of teachers' wage scale, teachers in the early years of their careers, who receive annual increments to recognize gains in experience, were penalized much more severely by the Social Contract than those at maximum salary, who receive across-the-board increases only. The end of the Social Contract will see strong efforts by public service employees, including school board employees, to restore lost wages and improve other working conditions.

Thus (assuming our recommendations are accepted), during the period of transition to full implementation of their new structures, newly amalgamated school boards will face:

- reduced transfer payments from the province
- requirements to reduce spending on operational and administrative items that are not directly related to classroom activities
- the need to harmonize a number of collective agreements

- pressure from employees who have just been released from the Social Contract, including teachers, who are represented by strong federations, to improve their wages and other working conditions
- legislation governing collective agreements with teachers – the School Boards and Teachers Collective Negotiations Act – that allows protracted negotiations
- fewer trustees with experience in, and solid understanding of, contract negotiations
- the prospect of hiring professional negotiators at great cost

Our Interim Report proposed the following three options for the negotiation of collective agreements between amalgamated school boards and their employees:

1. Renegotiate the collective agreements within the new board boundaries and limit the negotiable amount for each employee group to the total pool of money in all that group's existing contracts.
2. Change the legislation to require bargaining within defined regions and limit the negotiable amount for each employee group to the total pool of money in all that group's existing regional contracts.
3. Change the legislation to require province-wide bargaining.

Although many of our responders did not address this issue, those who did expressed significant support for restricting the negotiable amount. The option most frequently supported was the legislation of province-wide bargaining. As might be expected, teachers and other board staff who would be affected by the restrictions implied by our three options, and who responded to our Interim Report, did not support limitations.

We recognize that school board employees have the right to bargain collectively, and we also recognize that collective bargaining has been restricted by the Social Contract. Our mandate and terms of reference require us, however, to address the implications of our amalgamation proposals on

finances and human resources and to make recommendations that will ensure effectiveness and efficiency in education governance (see chapter 1). Many boards have indicated to us that they do not feel the present negotiating process provides them with sufficient strength to negotiate the changes required to effect the level of operational and administrative savings we are recommending. We agree with them.

The task force recommends that:

21. a) *the School Boards and Teachers Collective Negotiations Act* be reviewed within the context of the *Labour Relations Act*,²³ and amended or revoked as necessary to permit province-wide negotiation of teachers' salaries, benefits, and working conditions
- b) that newly amalgamated school boards be empowered to negotiate and/or renegotiate contracts with non-teaching staff under terms and conditions that limit the negotiable amount for each employee group to the total pool of money in all that group's existing contracts with the pre-amalgamation boards

Retirement Gratuities

An issue of particular concern related to collective bargaining is the largely unfunded liability certain school boards carry for the retirement gratuities for sick-leave credits that teachers and some other employees are entitled to receive. For the most part, this benefit applies to those who hold a teaching certificate. It was negotiated some years ago at a time when teachers' pension provisions were less generous. Where it has been negotiated, it entitles retiring teachers and others to a lump-sum payment for sick days not taken.

The costs associated with these retirement gratuities are substantial. The amount of money boards owe under retirement-gratuity provisions is estimated to be \$914,113,341, yet they have only

\$93,946,192 in reserve to cover them. (See Appendix G for a list of retirement gratuity liabilities by board.)

Today teachers have an excellent pension plan, with the employer's contribution funded by the province, which acts as employer for the purposes of teachers' pensions. Some of the responses to our Interim Report indicated surprise that such gratuities exist, and expressed the view that they have the effect of rewarding teachers for good health. We understand that existing contracts must be respected, but the successful negotiation of this kind of retirement gratuity in future contracts would undermine board efforts to focus every possible financial resource on the classroom.

The task force recommends that:

22. a) those school board employees who at present are entitled to receive a retirement gratuity based on accumulated unused sick days retain that right, and that the amount paid be no greater than one half their 1995-96 salary
- b) new contracts no longer contain a benefit such as that described in 22(a)

Surplus Administrative Staff

The amalgamation of school boards recommended in this report will result in a surplus of administrative staff, particularly at the senior level. When the task force was established, the then Minister of Education and Training directed school boards not to enter into new contracts or personnel agreements that extend beyond December 31, 1997. Boards must also make provisions, however, to address the entitlements of surplus administrative staff. Most of these staff are salaried or contract employees eligible for severance payments or packages that involve certain costs and legal obligations.

23. The *Labour Relations Act* contains provisions that may be sufficient to cover the collective negotiations of boards and teachers, given the changes we are recommending, or it may be capable of being amended to cover these negotiations so that there is no need for a separate statute.

Within the next three years, almost half the academic supervisory officers²⁴ now employed by school boards will have attained the "90 factor," a combination of age and years of service that totals 90. These employees will therefore be eligible for retirement with no loss of pension benefits.

The recommendation providing for surplus staff that was contained in our Interim Report was substantially the same as the recommendation we are making in this report (see below). Public response generally indicated support for the recommendation, with less support for the part that would permit surplus supervisory officers to return to teaching or school-principal positions. As one would expect, opposition to this part of the recommendation came particularly from teachers.

The task force recommends that:

23. for a three-year period only, school boards offer surplus staff the following opportunities:

- a) those staff who are three or fewer years short of qualifying for an unreduced pension be deemed to qualify for an unreduced pension
- b) the negotiations necessary to make possible the pension qualification described in 23(a) be undertaken with the Ontario Teachers' Pension Plan for educational staff and with the Ontario Municipal Employees' Retirement System for non-educational staff
- c) those academic supervisory officers who wish to do so be permitted to return to positions such as principal, consultant, or teacher, with no loss of seniority
- d) a provincial pool of surplus supervisory officers, both academic and business, be created from which all school boards be required to draw new supervisory officers

24. Academic supervisory officers are senior-level board employees who hold a valid teaching certificate and a supervisory officer's certificate from the Ministry of Education and Training. They have backgrounds in teaching, and many are former school principals.

Transition and Implementation

Interim Governance Structures

When school boards were amalgamated in 1968, Interim School Organization Committees were established to effect the transition to the new structures. If our recommendations are accepted, similar interim governance structures will need to be established for all boards being amalgamated to ensure a smooth transition to full implementation. Interim structures are particularly important for the new French-language school boards, which will have to negotiate the redistribution of assets with the English-language boards of which they are now sections or advisory committees, and also for new English-language boards created from former English-language minority sections, for the same reason.

A smooth and orderly transition will require planning, cooperation, goodwill, and determination. While the interim structures should have the power to make binding decisions, in some cases third-party intervention or arbitration may be necessary.

Vital issues to be dealt with before the date of effective implementation of the newly amalgamated boards – January 1, 1998 – are:

- distribution of trustees for new boards
- identification of a director of education for the new board
- the transfer and redistribution of assets between and among existing boards and their successor boards

Other important issues include:

- harmonization and reconciliation of collective agreements, tuition agreements, and so on (in conjunction with the parties affected)
- reconciliation of board policies
- continuation and extension of existing cooperative activities
- implementation of other recommendations of this report that the government approves

The task force recommends that:

24. a) an interim governance structure, to be called an Interim Board Organization Committee, be established for each new board created under recommendations 5 and 6, with the authority to make final, binding decisions on behalf of each new board for the smooth and orderly transition to full implementation of amalgamation
- b) in the case of each new English-language board, each Interim Board Organization Committee consist of at least one trustee, selected by his or her peers, from the English-language component of each existing board being amalgamated into the geographical boundaries of the proposed new English-language board
- c) in the case of each new French-language board, each Interim Board Organization Committee consist of at least one trustee, selected by his or her peers, from each French-language component, including advisory committees, being amalgamated into the geographical boundaries of the proposed new French-language board
- d) each Interim Board Organization Committee have the power to establish subcommittees and/or consultative committees, composed of other trustees, officials, teachers, and/or parents, to perform specified tasks and provide advice as required
- e) where an Interim Board Organization Committee cannot reach agreement on the distribution of assets, the Ministry of Education and Training make available to it an independent facilitator or arbitrator to help it reach agreement

Vacancies on a Board

The *Education Act* requires school boards to replace trustees who leave office before the end of their term. In view of our recommendations to reduce the number of trustees, during the transition period school boards should not be required

to replace trustees. In situations where a board feels it is necessary to replace a trustee, the matter should be decided locally.

The task force recommends that:

25. during the period of transition to amalgamation, school boards not be required to replace trustees who leave office before the end of their term

Disposition of Assets and Liabilities

Among the important issues that the interim structures proposed in recommendation 24 will have to decide is the disposition of existing boards' operating surpluses, reserves, deficits, or liabilities.²⁵

School boards are required by the *Education Act* to establish balanced budgets, but in recent years several boards have carried operating deficits in defiance of the Act. These boards have maintained that a deficit was required to ensure their students received a quality of education equivalent to that received by students in coterminous boards. The Ministry of Education and Training has worked with these boards in a variety of ways, including supplementing their revenue, to try to bring them into a state of compliance. A small number of boards, however, still carry operating deficits.

Newly amalgamated boards and their ratepayers will naturally be unwilling to take responsibility for operating deficits. In our Interim Report, we recommended that an existing school board's assets and liabilities remain the benefit or responsibility of that existing board's ratepayers, even after amalgamation. Response to this recommendation was fairly evenly divided between support and opposition, perhaps reflecting local conditions.²⁶

25. We assume that capital surpluses, reserves, deficits, or liabilities will be negotiated smoothly by the interim structures.

26. Because many of the responses to our Interim Report came via our telephone hotline, we made no attempt to chart the location of responders.

We continue to believe that our interim recommendation was fair. The ratepayers of a school board with an operating deficit will likely object to having to pay higher taxes after amalgamation than their fellow ratepayers in the newly amalgamated board, in order to dispose of their old board's deficit. We strongly urge boards that have such deficits to reduce them to zero in their 1996 and 1997 budgets.

The task force recommends that:

26. a) operational surpluses accrued by an existing school board and brought into amalgamation continue to accrue to the ratepayers of the existing school board
- b) operational deficits incurred by an existing school board and brought into amalgamation continue to accrue to the ratepayers of the existing school board through higher property taxes until the deficit is eliminated

Distribution of Property Tax

Amalgamation will result in an equitable sharing, throughout the amalgamated area, of the education revenue from property taxes. It will also result in an equitable redistribution of property taxes among ratepayers in the amalgamated area. Inevitably, property taxes will increase for some people and decrease for others – even when the total amount of tax collected by the amalgamated board remains the same as that collected by the pre-amalgamation boards. If our recommendation on province-wide pooling of commercial-industrial assessment is implemented, it will moderate the tax increases and decreases experienced by ratepayers, but not eliminate them entirely.

In our Interim Report, we recommended that property tax increases and decreases of up to 20 per cent be phased in over five years, and that any increase over 20 per cent be phased in and subsidized by provincial grants for five years. Not surprisingly, any possibility of tax increases was strongly resisted by responders.

The task force recommends that:

27. a) property tax increases and decreases of up to 20 per cent that result from the redistribution of taxes under amalgamation be phased in over five years
- b) property tax increases of more than 20 per cent that result from the redistribution of taxes under amalgamation be phased in over five years and subsidized, during that period, by provincial grants
- c) the province introduce greater equity into the provincial equalization factors upon which local tax apportionment is based and update these factors regularly

Overseer for Transition Period

The terms of reference provided us by the former Minister of Education and Training covered implementation of the recommendations of the task force after they had been accepted by the government. We were expected to oversee the transition to new school board boundaries, which was envisaged to take two years, through 1996 and 1997. This overseeing role required that we "consult with school boards, employee groups, and appropriate stakeholder associations in the implementation of the new school boards...." Our terms of reference also included the following, that: "Following submission of its report, the task force shall submit additional recommendations on matters identified by the minister or as deemed appropriate by the chair, that may assist in the implementation of the new school board boundaries."

We recognize that the present government and Minister of Education and Training will wish to make their own decisions about our recommendations and their implementation. We do, however, suggest that the overseer function is important.

The task force recommends that:

28. the Minister of Education and Training appoint a person or persons to oversee the transition to full implementation of the recommendations in this report

8. Financial Implications of New School Board Boundaries

Will Amalgamation Produce Savings That Can Be Redirected to the Classroom?

This question was frequently asked in responses to our Interim Report. The redirection of savings to the classroom was, of course, a primary reason for the establishment of our task force.

We have identified three areas where amalgamation will clearly produce savings without having a negative impact on the classroom:

- lower levels of administrative staffing
- reduced need for central-office facilities
- enhanced collaboration between boards

In each case, savings can – and in the current fiscal climate probably will – be achieved by boards whether or not they are required to amalgamate. We believe, however, based on our studies of the last year, that these potential savings will be enhanced and increased by amalgamation. And as we have noted before, boards – and other members of the education community – have shown a reluctance to acknowledge the necessity for substantial change in the status quo.

Some have argued that the savings achieved by amalgamation are not significant enough to justify it. We argue that any savings redirected to the classroom will help sustain educational programs that would otherwise face severe cuts. We have also been told that previous amalgamation studies have demonstrated that any savings would be used up in the harmonization of collective

agreements. As we have made clear elsewhere in this report, harmonization cannot take the form of raising all staff members to the highest level of the pay scale.

Lower Levels of Administrative Staffing

To assist us in evaluating potential savings from staffing changes, we asked the Ministry of Education and Training to analyze the current staffing levels of school boards' central offices. (See Appendix H for a sample chart from the ministry's analysis.) Guided by this analysis, we developed a recommendation for post-amalgamation staffing levels for boards' central offices (see Table 6). If this new staffing formula is applied, it will result in savings for many boards but it will have maximum impact on amalgamated boards. Some boards are already below the new formula in some categories, and for these boards there will be fewer savings.

Table 6: Proposed Staffing Formula for School Boards' Central Offices After Amalgamation

Trustees/Staff	Formula
Trustees	As per the formula in recommendation 12 of this report; that is, up to 30,000 students 7 trustees up to 60,000 students 9 trustees up to 90,000 students 11 trustees over 90,000 students 13 trustees
Supervisory officers	Pupil enrolment to the power $(0.572) \times 0.0227^1$
Consultants and other teachers attached to central offices	0.9 persons per 1,000 pupils
Professional support staff	0.25 persons + 0.9 persons per 1,000 pupils
Clerical/secretarial in central offices	0.5 persons + 1.9 persons per 1,000 pupils
Central-office administration	0.25 persons + 0.9 persons per 1,000 pupils

¹ The mathematical formula is $X^{0.572} \times 0.0227$, where X is the number of pupils enrolled.

Table 7: Projected Savings from the Application of the Proposed Staffing Formula to Amalgamated Boards¹**English-Language Boards:**

Amalgamated Boards		No. of Trustees/Staff		\$ Savings ³	Amalgamated Boards		No. of Trustees/Staff		\$ Savings ³
		Existing	Projected ²				Existing	Projected ²	
1	Kapuskasing-Smooth Rock Falls B of E Hearst B of E Cochrane et al B of E Hornepayne B of E	57.6	26.6	500 012	35	Lincoln B of E Niagara South B of E	275.8	258.6	1 299 620
2	Kirkland Lake B of E Timiskaming B of E	54.5	37.1	446 955	36	Haldimand B of E Norfolk B of E Brant B of E	194.6	183.9	1 899 462
5	Chapleau B of E Michipicoten B of E	22.5	14.3	89 305	38	Ottawa B of E Carleton B of E	601.5	397.3	8 170 271
8	Central Algoma B of E North Shore B of E Espanola B of E Manitoulin B of E	93.8	56.1	853 112	39	Lanark B of E Leeds & Grenville B of E	142.8	127.8	837 365
9	Nipissing B of E East Parry Sound B of E West Parry Sound B of E Muskoka B of E	176.5	134.8	1 324 452	40	Lennox & Addington B of E Frontenac B of E	253.3	140.2	5 748 222
10a	Red Lake B of E Dryden B of E	57.4	37.1	555 119	42	Prescott & Russell B of E Stormont Dundas & Glengarry B of E	137.2	90.8	1 349 908
11	Atikokan B of E Fort Frances-Rainy River B of E	54.2	29.8	666 808	43	Prince Edward B of E Hastings B of E	131.7	123.5	334 384
12	Geraldton B of E Nipigon-Red Rock B of E	30.1	17.1	209 057	44	Hearst RCSSB Cochrane et al RCSSB Timmins RCSSB Kapuskasing RCSSB Kirkland Lake-Timiskaming RCSSB	35.2	24.2	238 527
14	Lakehead B of E	145.4	90.7	2 766 285	46a	Nipissing RCSSB District of Muskoka	27.9	33.3	102 307
16	Bruce B of E Grey B of E	119.3	133.4	542 904	47	Sault Ste Marie RCSSB Chapleau RCSSB Michipicoten RCSSB North Shore RCSSB	87.0	48.9	1 008 154
17	Huron B of E Perth B of E	107.7	117.3	626 078	48	Fort Frances-Rainy River RCSSB Dryden RCSSB	30.9	16.2	489 014
18	Windsor B of E Essex B of E	300.3	192.0	4 434 736	49	Geraldton RCSSB North of Superior RCSSB	24.1	15.1	199 766
19	Kent B of E Lambton B of E	188.4	179.6	790 452	50	Kenora RCSSB	15.7	15.6	111 689
20	London B of E Middlesex B of E	299.2	292.5	1 363 120	53	Windsor RCSSB Essex RCSSB	168.7	138.9	1 974 327
21	Elgin B of E Oxford B of E	134.2	157.6	373 290	54	London & Middlesex RCSSB Elgin RCSSB Oxford RCSSB	149.3	113.2	1 031 396
25	Toronto B of E York B of E East York B of E	1149.0	497.8	33 945 717	55	Kent RCSSB Lambton RCSSB	109.7	77.5	1 431 240
26	Northumberland part of Northumberland-Clarington B of E Peterborough B of E	207.4	161.9	1 719 920	57	Peterborough Victoria Northumberland part of Peterborough et al RCSSB	59.1	50.7	546 136
26a	Victoria B of E Haliburton B of E	89.8	78.9	512 067	61	Durham RCSSB Clarington part of Peterborough et al RCSSB	147.2	130.9	905 700
27	Durham B of E Clarington part of Northumberland-Clarington B of E	380.0	341.4	3 559 440	63	Wellington RCSSB Dufferin part of Dufferin-Peel RCSSB	56.7	48.8	341 564
31	Wellington B of E Dufferin B of E	211.0	169.2	1 626 170	64	Lincoln RCSSB Welland RCSSB Haldimand-Norfolk RCSSB Brant RCSSB	203.6	166.1	1 255 198
34	Hamilton B of E Wentworth B of E	331.2	289.3	1 652 834	65	Lanark Leeds & Grenville RCSSB Prescott & Russell RCSSB Stormont Dundas & Glengarry RCSSB	113.8	67.7	1 858 112

French-Language Boards:

Amalgamated Boards	No. of Trustees/Staff		\$ Savings ³
	Existing	Projected ²	
66 Ottawa RCSSB Carleton RCSSB	270.2	172.5	4 314 730
67 Hastings-Prince Edward RCSSB Frontenac-Lennox & Addington RCSSB	110.1	71.8	1 197 439
68 Kapuskasing-Smooth Rock Falls B of E Cochrane et al B of E Kirkland Lake B of E Timmins B of E Nipissing B of E Geraldton B of E	19.2	16.6	44 384
69 Chapleau B of E Michipicoten B of E Sudbury B of E North Shore B of E Espanola B of E Lake Superior B of E	30.5	23.9	284 916
70 Lambton B of E London B of E Hamilton B of E Niagara South B of E	28.0	21.2	354 675
70a Toronto (Conseil) Simcoe B of E	59.8	22.1	2 116 310
71 Ottawa-Carleton Cslf(p) Frontenac B of E Prescott & Russell B of E Stormont Dundas & Glengarry B of E Hastings B of E	85.0	48.6	1 354 807
72 Sudbury RCSSB Nipissing RCSSB	77.2	77.7	558 640
73 Timmins RCSSB Kirkland Lake-Timiskaming RCSSB Chapleau RCSSB	54.4	44.3	326 082
74 Hearst District RCSSB Cochrane et al RCSSB Kapuskasing RCSSB	51.3	36.4	436 501
75 Michipicoten RCSSB Sault Ste Marie RCSSB North Shore RCSSB	21.8	17.2	147 745
76 Fort Frances Rainy-River RCSSB Geraldton RCSSB North of Superior RCSSB Kenora RCSSB Dryden RCSSB Lakehead RCSSB	11.4	11.6	54 584
77 Windsor RCSSB Essex RCSSB London & Middlesex RCSSB Oxford RCSSB Kent RCSSB Lambton RCSSB	65.1	44.5	977 764
78 Halton RCSSB Hamilton-Wentworth RCSSB Waterloo RCSSB Lincoln RCSSB Welland RCSSB Haldimand-Norfolk RCSSB Brant RCSSB Wellington RCSSB Dufferin-Peel RCSSB	77.2	35.2	1 647 556
79 Metropolitan Separate York Region RCSSB Simcoe RCSSB Durham RCSSB	56.7	32.9	1 252 408
81 Prescott & Russell Céc Stormont Dundas & Glengarry RCSSB	95.4	92.6	644 200
82 Ottawa-Carleton French Cslf(c) Lanark Leeds & Grenville RCSSB Renfrew RCSSB Hastings-Prince Edward RCSSB Frontenac-Lennox & Addington RCSSB	126.3	87.5	1 904 122
Total Savings			107 307 058

Source: School boards' September Reports for 1994 to the Ministry of Education and Training, plus application of formula in Table 6.

- 1 This table includes all boards for which data were available or could be projected. It does not include boards that would be untouched by our amalgamation recommendations, nor does it include section 68 boards or isolate boards (in either their pre- or post-amalgamation configurations).
- 2 Where there is little change in the number of existing trustees/staff and projected trustees/staff (i.e., projected after amalgamation and the application of the new formula), the savings are related to the reduced number of trustees and supervisory officers attached to the new central office. In these cases, the level of other staff is already close to that recommended by the new formula.
- 3 Savings reflect only cost **reductions**. In some boards, application of the formula results in the potential for staff increases, but the simulation assumes present staff levels will hold.

Using the actual 1994 salaries paid by the boards and applying the formula in Table 6, the ministry was able to project the savings that would result if the new staffing formula were implemented along with the amalgamations recommended in this report. These savings are shown in Table 7. As Table 7 shows, some boards now operate at staffing numbers below those in the formula. We assume that these boards have been operating efficiently at their present staffing levels and that, if the formula is implemented, they will not increase their numbers to rise to it.

The task force recommends that:

29. the staffing formula shown in Table 6 apply to all school boards

Reduced Need for Central-Office Facilities

Amalgamation will reduce the need for administrative space. For example, at present each of the following public boards operates out of one central office: Hamilton, Wentworth County, London, Middlesex County, Bruce County, and Grey County. When they are amalgamated – Hamilton with Wentworth County, London with Middlesex County, and Bruce County with Grey County, they will resemble their separate-school-board counterparts, each of which operates out of a single central office: the Hamilton-Wentworth, London & Middlesex County, and Bruce-Grey County Roman Catholic separate boards. After amalgamation, the public boards should also be able to operate out of one central office. Even where it is felt that one office is insufficient, extra space in the second existing office could be leased to produce income for the board.

While we cannot attach a dollar figure to the savings resulting from the reduction in the number of central board offices, because each amalgamated board will make its own space decisions, it is obvious that there will be savings. Additional savings will be achieved in some amalgamated boards through the consolidation of maintenance facilities and equipment.

Enhanced Collaboration Between Boards

Many of those who opposed our proposals suggested that, if saving money was our goal, collaboration between boards offered a better solution than amalgamation. We have noted that to date most boards have shown little willingness to collaborate. A 1994 joint report by the school-board associations and the Ministry of Education and Training called *Restructuring: New Realities, New Beginnings*²⁷ revealed that, while many boards were in the planning or consultation stages of collaboration, fewer than 25 per cent were actually participating in cooperative arrangements that produced savings.

An October 1995 study by the Ontario Institute for Studies in Education entitled *Ontario School Board Collaboration* identified the greatest barrier to boards' willingness to collaborate as the threat they perceived it would pose to their autonomy.²⁸ The study also noted that amalgamation and collaboration could be viewed as "competitors," but found that "both have the potential to yield increased efficiencies."²⁹

Savings achieved by collaborations between coterminous and adjoining boards would be a welcome addition to those achieved by amalgamation. Response to our Interim Report indicated strong support for such cooperation. Where boards are engaged in cooperative activities with other boards and with community agencies and organizations, the results are encouraging. Existing ventures

27. Ontario Public School Boards' Association, Ontario Separate School Trustees' Association, Association française des conseils scolaires de l'Ontario, Association franco-ontarienne des conseils d'écoles catholiques, and the Ontario Ministry of Education and Training, *Restructuring: New Realities, New Beginnings* (Toronto: Ontario school board associations, 1994). This report is also known as the TAF report, from the "transition assistance fund" established by the ministry in 1993 to encourage cooperative and other restructuring activities between boards.

28. Mark Ryall, Joyce Scane, and Stephen Lawton, *Ontario School Board Collaboration: Etiology, Barriers, General Forms and Implications* (Toronto: Ontario Institute for Studies in Education, 1995), p. 17. The report notes that "the threat to organizational autonomy is...probably the most potential generic inhibitor to collaboration."

29. Ryall, Scane, and Lawton, *Ontario School Board Collaboration*, p. 8.

range from consortia for banking purposes to multi-board collaborations for curriculum writing and shared use of education facilities with municipal groups. In northern Ontario, some public and separate boards share everything except classrooms, and in some cases they share classrooms too. In Toronto, the Toronto Board of Education and the Metropolitan Separate School Board have shared six elementary school buildings for 20 years. In Hearst, the English-language public board and the French-language separate board share offices; business administration, bookkeeping, and payroll services; transportation; tax collection for unorganized territories; and a secondary school building. The possibilities for sharing appear to be limited only by the participants' vision and flexibility.

As with the savings resulting from reduced needs for central-office facilities, we are unable to attach dollar figures to the savings that will result from enhanced collaboration between boards. Each board will have to make its own decisions about collaboration based on what is economically reasonable in its area. The public and separate boards in both Kent and Wellington counties pointed out to us that their successful collaborations with their coterminous boards, and in the case of Kent with other local agencies as well, generate significant savings. And a 1993 report on School Board Structure in Ottawa-Carleton estimated that a consortium among boards in that area could save \$26.4 million.³⁰

As we noted in chapter 4, the former Minister of Education and Training had intended to introduce legislation to require boards to save money by sharing services. If this requirement were implemented, it would enhance the savings achieved by amalgamation and voluntary collaboration.

The task force recommends that:

30. a) school boards be required to save money by forming consortia with other school boards and/or with agencies and institutions for the purpose of managing services that do not contravene the Constitution- and Charter-protected education rights of Roman Catholics and francophones, including negotiations with non-teaching staff involved in providing the services managed by the consortia
- b) school boards be required to report annually to the Minister of Education and Training and the public on the extent of their shared services and the savings resulting from those shared services

Financial Impact of Task Force Recommendations on Amalgamated Boards

We asked the staff of the Ministry of Education and Training to simulate the **overall** financial impact of four of our major recommendations: amalgamation, province-wide pooling of commercial-industrial assessment, the post-amalgamation staffing formula for boards' central offices, and new levels of recognized ordinary expenditure per pupil. The simulation was based on school boards' 1994 Financial Statements – that is, the same numbers we have used throughout this report.

For the purposes of the simulation, new levels of recognized expenditure were established as follows. The ministry determined the median points of school boards' 1994 elementary and secondary expenditures per pupil above the grant ceilings (recognized ordinary expenditure per pupil) to be \$605 for the elementary level and \$942 for the

30. Bourns, *School Board Structure in Ottawa-Carleton*, p. 13.

secondary level. These median figures were added to the 1994 recognized expenditure levels of \$4,134 per elementary pupil and \$5,066 per secondary pupil to establish new recognized levels of \$4,739 per elementary pupil and \$6,008 per secondary pupil.

Table 8 shows the results of the ministry's simulation. Boards were grouped according to our amalgamation recommendations. Calculations were applied to existing boards' numbers as well as to the totals for the new, amalgamated boards.

Table 8 shows the 1994 numbers first: (reading across the columns) total board expenditure; the portion of total expenditure covered by the province through its General Legislative Grants; the portion covered by taxes from commercial-industrial assessment; the portion covered by taxes from local residential and farm assessment; and the equalized mill rate for residential/farm assessment.

It then shows what the numbers would look like if the four major recommendations referred to above were implemented: (again, reading across the columns) total board expenditure **at the new levels of recognized ordinary expenditure per pupil defined above**; the portion of total expenditure covered by the province **through both the independent distribution of pooled commercial-industrial assessment and the General Legislative Grants**; the portion covered by taxes from local residential/farm assessment, and the new equalized mill rate for residential/farm assessment for ratepayers of the amalgamated boards.

Table 8: Financial Impact of Implementing Four Task Force Recommendations

English-Language Boards ¹	Actual 1994 Figures					Recommendations Implemented ²				
	Total Expenditure	GLG	C-I Taxes	Res/Farm Taxes	Res/Farm EMR	Total Expenditure	Pooling + GLG	Res/Farm Taxes	Res/Farm EMR	
1 Cochrane et al B of E	13 785 840	9 023 911	2 942 734	1 819 195	8.04109	13 259 833	11 558 432	1 701 401		
Hearst B of E	1 773 472	1 353 004	265 262	155 206	4.12779	2 018 819	1 814 817	204 002		
Hornepayne B of E	2 123 845	1 851 891	90 137	181 817	6.37740	2 471 195	2 264 581	206 614		
Kapuskasing-Smooth Rock Falls B of E	6 682 928	4 089 975	1 629 559	963 394	10.18772	6 166 236	5 437 366	728 870		
<i>New Board Total</i>	24 366 085	16 318 781	4 927 692	3 119 612	8.06286	23 916 083	21 075 196	2 840 887		7 34247
2 Kirkland Lake B of E	11 324 079	7 742 973	1 906 218	1 674 888	6.98736	11 144 717	9 603 673	1 541 044		
Timiskaming B of E	21 624 135	12 801 033	4 508 571	4 314 531	6.82491	21 746 144	17 171 215	4 574 929		
<i>New Board Total</i>	32 948 214	20 544 006	6 414 789	5 989 419	6.86957	32 890 861	26 774 888	6 115 973		7 01473
4 Timmins B of E	28 810 403	17 149 246	5 671 378	5 989 779	7.91160	29 119 338	24 104 852	5 014 486		
5 Chapleau B of E	3 534 296	2 888 290	255 626	390 380	9.17141	3 878 490	3 465 876	412 614		
Michipicoten B of E	7 498 904	4 413 288	2 025 647	1 059 969	11.39094	7 492 918	6 665 209	827 709		
<i>New Board Total</i>	11 033 200	7 301 578	2 281 273	1 450 349	10.69433	11 371 408	10 131 085	1 240 323		9 14567
6 Sudbury B of E	107 894 287	57 448 408	21 767 259	28 678 620	8.35534	107 104 674	82 639 193	24 465 481		7 12787
7 Sault Ste Marie B of E	66 909 037	34 594 086	14 837 123	17 477 828	8.33905	66 808 567	52 659 039	14 149 528		6 75105
8 Central Algoma B of E	14 654 142	10 521 024	467 534	3 665 584	8.26771	15 318 303	12 015 175	3 303 128		
Espanola B of E	11 746 548	6 727 348	2 637 933	2 381 267	9.05334	11 555 386	9 271 827	2 283 559		
Manitoulin B of E	9 454 356	4 751 553	611 525	4 091 278	6.40689	10 500 123	5 507 135	4 992 988		
North Shore B of E	24 959 197	18 427 501	1 856 896	4 674 800	12.11684	25 470 888	22 406 831	3 064 057		
<i>New Board Total</i>	60 814 243	40 427 426	5 573 888	14 812 929	8.55856	62 844 700	49 200 968	13 643 732		7 88303
9 East Parry Sound B of E	28 604 921	13 005 724	2 049 326	13 549 871	8.46592	27 387 614	15 551 523	11 836 091		
Muskoka B of E	53 320 284	(1 855 311)	8 102 700	47 072 895	7.20414	51 107 247	6 039 951	45 067 296		
Nipissing B of E	61 231 150	34 038 189	11 143 962	16 048 999	8.25235	59 909 999	46 817 218	13 092 781		
West Parry Sound B of E	18 890 034	(1 895 041)	2 151 686	18 633 389	6.45294	19 927 233	(20 012)	19 947 245		
<i>New Board Total</i>	162 046 389	43 293 561	23 447 674	95 305 154	7.34980	158 332 093	68 388 680	89 943 413		6 93631
10 Kenora B of E	19 856 915	9 475 802	4 485 082	5 896 031	6.60651	19 678 577	13 650 527	6 028 050		6 75444
10a Dryden B of E	26 595 544	14 978 800	7 048 630	4 568 114	7.32762	26 149 632	21 728 564	4 421 068		
Red Lake B of E	8 022 748	5 651 719	1 125 494	1 245 535	7.74003	8 344 620	7 245 007	1 099 613		
<i>New Board Total</i>	34 618 292	20 630 519	8 174 124	5 813 649	7.41223	34 494 252	28 973 571	5 520 681		7 03871
11 Atikokan B of E	5 459 348	3 847 708	803 849	807 791	10.06703	5 259 761	4 704 976	554 785		
Fort Frances-Rainy River B of E	19 839 727	12 475 742	2 970 102	4 393 883	7.85675	20 205 133	16 084 493	4 120 640		
<i>New Board Total</i>	25 299 075	16 323 450	3 773 951	5 201 674	8.13409	25 464 894	20 789 469	4 675 425		7 31117
12 Geraldton B of E	7 110 136	5 181 902	1 103 850	824 384	13.13190	6 892 209	6 362 945	529 264		
Nipigon-Red Rock B of E	6 370 455	3 675 803	1 808 254	886 398	9.41152	5 763 255	5 011 467	751 788		
<i>New Board Total</i>	13 480 591	8 857 705	2 912 104	1 710 782	10.89952	12 655 464	11 374 412	1 281 052		8 16166
13 Lake Superior B of E	16 876 734	10 113 889	4 629 149	2 133 696	8.58069	16 795 075	14 931 923	1 863 152		7 49269
14 Lakehead B of E	105 777 327	44 721 463	28 303 525	32 752 339	7.85797	99 498 011	71 075 599	28 422 412		6 81913

	English-Language Boards¹	Actual 1994 Figures				Recommendations Implemented²				
		Total Expenditure	GLG	C-1 Taxes	Res/Farm Taxes	Res/Farm EMR	Total Expenditure	Pooling + GLG	Res/Farm Taxes	Res/Farm EMR
16	Bruce B of E	62 322 189	29 358 828	4 338 419	28 624 942	7.81156	60 898 695	36 153 126	24 745 569	6.68937
	Grey B of E	85 364 950	39 158 230	10 435 176	35 771 544	7.38880	85 313 877	53 161 297	32 152 580	
	New Board Total	147 687 139	68 517 058	14 773 595	64 396 486	7.57093	146 212 572	89 314 423	56 898 149	
17	Huron B of E	54 486 982	29 864 346	4 468 441	20 154 195	7.36973	56 047 046	38 167 382	17 879 664	6.50481
	Perth B of E	60 702 022	27 723 108	11 164 662	21 814 252	6.86714	62 425 725	41 853 245	20 572 480	
	New Board Total	115 189 004	57 587 454	15 633 103	41 968 447	7.09965	118 472 771	80 020 627	38 452 144	
18	Essex B of E	89 142 557	45 895 354	12 621 592	30 625 611	7.62633	91 088 174	63 704 796	27 383 378	6.74368
	Windsor B of E	127 310 099	47 655 717	36 641 220	43 013 162	8.94225	116 331 904	84 196 346	32 135 558	
	New Board Total	216 452 656	93 551 071	49 262 812	73 638 773	8.34350	207 420 078	147 901 142	59 518 936	
19	Kent B of E	78 185 197	44 669 303	11 384 044	22 131 850	7.24670	78 473 560	58 986 534	19 487 026	6.46316
	Lambton B of E	102 995 480	43 957 084	22 891 363	36 147 033	7.90713	98 778 251	68 980 405	29 797 846	
	New Board Total	181 180 677	88 626 387	34 275 407	58 278 883	7.64263	177 251 811	127 966 939	49 284 872	
20	London B of E	278 004 429	110 732 860	58 769 258	108 502 311	8.47361	263 866 231	179 846 024	84 020 207	6.73325
	Middlesex B of E	68 627 547	30 454 482	10 307 332	27 865 733	8.79469	65 227 236	41 695 835	23 531 401	
	New Board Total	346 631 976	141 187 342	69 076 590	136 368 044	8.53730	329 093 467	221 541 859	107 551 608	
21	Elgin B of E	67 734 184	39 894 955	9 120 524	18 718 705	6.32484	73 556 613	54 117 273	19 439 340	6.50158
	Oxford B of E	86 647 735	39 010 916	18 679 350	28 957 469	7.26618	86 013 168	60 300 345	25 712 823	
	New Board Total	154 381 919	78 905 871	27 799 874	47 676 174	6.86502	159 569 781	114 417 618	45 152 163	
22	Metropolitan Toronto School Board	2 118 941 516	22 225 626	1 037 595 289	1 059 120 601	8.00339	1 591 419 576	753 269 481	838 150 095	6.33359
26	Northumberland-Clarington B of E	134 890 402	69 179 237	15 978 145	49 733 020	8.10332	131 257 353	90 950 599	40 306 754	6.65822
	Peterborough B of E	101 128 616	37 564 485	16 669 917	46 894 214	7.28673	100 361 858	56 955 322	43 406 536	
	New Board Total	236 019 018	106 743 722	32 648 062	96 627 234	7.68534	231 619 211	147 905 921	83 713 290	
26a	Haliburton B of E	16 928 703	(3 366 015)	2 094 226	18 200 492	10.66920	17 424 254	(2 668 002)	20 092 256	11.84689
	Victoria B of E	66 736 252	30 185 027	5 313 754	31 237 471	7.74238	65 713 592	38 008 260	27 705 332	
	New Board Total	83 664 955	26 819 012	7 407 980	49 437 963	8.61214	83 137 846	35 340 258	47 797 588	
27	Durham B of E	331 796 745	142 573 921	57 547 834	131 674 990	8.06169	318 319 035	213 028 501	105 290 534	6.44633
28	York Region B of E	447 801 386	61 705 125	126 325 319	259 770 942	7.79109	410 452 273	187 626 432	222 825 841	6.68302
30	Simcoe B of E	281 574 882	112 068 410	43 730 649	125 775 823	7.75990	271 446 701	166 148 864	105 297 837	6.49648
31	Dufferin B of E	47 030 297	24 050 175	4 011 882	18 968 240	8.13016	45 351 432	30 475 372	14 876 060	6.38372
	Wellington B of E	133 549 840	53 823 624	25 409 607	54 316 609	7.31977	131 566 812	84 178 598	47 388 214	
	New Board Total	180 580 137	77 873 799	29 421 489	73 284 849	7.51361	176 918 244	114 653 970	62 264 274	
32	Peel B of E	596 845 924	98 294 854	194 679 414	303 871 656	8.72892	528 281 142	299 926 397	228 354 745	6.55964
33	Halton B of E	256 563 382	51 352 366	61 579 920	143 631 096	7.76408	234 905 135	115 066 778	119 838 357	6.47794
34	Hamilton B of E	249 110 479	74 818 007	82 309 809	91 982 663	9.15897	209 708 272	145 675 561	64 032 711	6.48596
	Wentworth B of E	104 757 711	40 871 866	15 800 427	48 085 418	7.70240	100 579 790	58 983 364	41 596 426	
	New Board Total	353 868 190	115 689 873	98 110 236	140 068 081	8.60061	310 288 062	204 658 925	105 629 137	
35	Lincoln B of E	146 563 654	59 630 637	26 725 361	60 207 656	8.13049	140 160 637	91 557 348	48 603 289	6.60343
	Niagara South B of E	151 188 953	63 767 011	34 920 399	52 501 543	7.65237	144 573 057	98 971 877	45 601 180	
	New Board Total	297 752 607	123 397 648	61 645 760	112 709 199	7.90055	284 733 694	190 529 225	94 204 469	

English-Language Boards¹	Actual 1994 Figures				Recommendations Implemented²				
	Total Expenditure	GLG	C-I Taxes	Res/Farm Taxes	Res/Farm EMR	Total Expenditure	Pooling + GLG	Res/Farm Taxes	Res/Farm EMR
36 Brant B of E	95 671 881	46 178 403	17 827 817	31 665 661	7.59190	94 746 680	67 978 395	26 768 285	
Haldimand B of E	41 736 392	19 249 901	8 200 852	14 285 639	8.17194	39 907 696	28 865 793	11 041 903	
Norfolk B of E	54 373 087	30 574 967	5 329 317	18 468 803	8.46850	52 807 517	39 049 093	13 758 424	
New Board Total	191 781 360	96 003 271	31 357 986	64 420 103	7.95310	187 461 893	135 893 281	51 588 612	6.36650
37 Waterloo B of E	322 088 606	126 242 710	74 985 952	120 859 944	8.15399	302 119 049	207 077 998	95 041 051	6.41208
38 Carleton B of E	292 620 825	121 903 231	44 880 389	125 837 205	9.95786	261 097 394	173 699 873	87 397 521	
Ottawa B of E	227 424 701	4 081 898	94 863 978	128 478 825	9.01483	177 726 345	82 939 535	94 786 810	
New Board Total	520 045 526	125 985 129	139 744 367	254 316 030	9.45802	438 823 739	256 639 408	192 184 331	6.77544
39 Lanark B of E	55 341 268	30 165 123	6 439 005	18 737 140	7.82817	54 452 703	38 294 063	16 158 640	
Leeds & Grenville B of E	78 464 327	36 029 951	15 084 434	27 349 942	6.47750	79 289 099	51 012 598	28 276 501	
New Board Total	133 805 595	66 195 074	21 523 439	46 087 082	6.96616	133 741 802	89 306 661	44 435 141	6.71646
40 Frontenac B of E	119 881 604	50 674 680	18 405 136	50 801 788	8.63639	109 775 182	72 914 996	36 860 186	
Lennox & Addington B of E	42 124 282	22 899 758	5 486 337	13 738 187	8.74215	39 952 013	29 446 735	10 505 278	
New Board Total	162 005 886	73 574 438	23 891 473	64 539 975	8.65869	149 727 195	102 361 731	47 365 464	6.35456
41 Renfrew B of E	68 090 441	39 678 904	9 936 270	18 475 267	6.81586	70 688 313	51 912 619	18 775 694	6.92669
42 Prescott & Russell B of E	29 570 749	19 798 810	2 142 645	7 629 294	10.29561	28 546 539	23 043 980	5 502 559	
Stormont Dundas & Glengarry B of E	72 025 035	39 946 888	12 371 099	19 707 048	8.60041	69 133 997	52 734 782	16 399 215	
New Board Total	101 595 784	59 745 698	14 513 744	27 336 342	9.01466	97 680 536	75 778 762	21 901 774	7.22251
43 Hastings B of E	108 404 480	52 682 092	18 772 483	36 949 905	8.05098	104 943 452	75 003 412	29 940 040	
Prince Edward B of E	21 089 093	11 029 566	1 158 789	8 900 738	6.78929	22 134 560	13 227 348	8 907 212	
New Board Total	129 493 573	63 711 658	19 931 272	45 850 643	7.77065	127 078 012	88 230 760	38 847 252	6.58373
44 Cochrane et al RCSSB	13 331 697	11 144 147	1 178 605	1 008 945	5.14757	13 877 868	12 572 845	1 305 023	
Hearst RCSSB	10 708 855	8 756 327	927 607	1 024 921	6.50978	11 490 467	10 526 072	964 395	
Kapuskasing RCSSB	21 076 872	16 044 263	2 749 720	2 282 889	9.53563	21 121 263	19 416 278	1 704 985	
Kirkland Lake-Timiskaming RCSSB	25 104 537	19 630 631	2 057 394	3 416 512	8.85637	25 041 966	22 454 923	2 587 043	
Timmins RCSSB	35 981 141	25 111 114	4 758 059	6 111 968	7.44935	37 478 284	31 981 023	5 497 261	
New Board Total	106 203 102	80 686 482	11 671 385	13 845 235	7.69605	109 009 848	96 951 141	12 058 707	6.70299
46 Sudbury RCSSB	129 503 724	86 890 914	14 086 835	28 525 975	8.45558	129 122 169	105 435 348	23 686 821	7.02117
46a Nipissing RCSSB	56 076 630	39 296 636	4 736 165	12 043 829	7.57654	57 307 044	46 362 627	10 944 417	6.88492
47 Chapleau RCSSB	2 313 268	2 117 741	58 273	137 254	3.14285	2 653 144	2 486 227	166 917	
Michipicoten RCSSB	2 522 834	2 090 211	259 408	173 215	4.24636	2 710 305	2 559 915	150 390	
North Shore RCSSB	12 504 407	9 652 470	904 030	1 947 907	6.93663	12 225 513	11 078 150	1 147 363	
Sault Ste Marie RCSSB	44 529 903	28 929 068	5 979 997	9 620 838	8.24381	44 570 659	36 925 411	7 645 248	
New Board Total	61 870 412	42 789 490	7 201 708	11 879 214	7.75246	62 159 621	53 049 703	9 109 918	5.94520
48 Dryden RCSSB	4 012 936	3 233 130	442 977	336 829	3.21163	4 306 044	3 935 746	370 298	
Fort Frances Rainy River RCSSB	3 867 710	3 093 922	341 129	432 659	4.81302	3 909 349	3 556 717	352 632	
New Board Total	7 880 646	6 327 052	784 106	769 488	3.95073	8 215 393	7 492 463	722 930	3.71169
49 Geraldton RCSSB	2 713 047	2 384 063	163 119	165 865	4.69942	2 845 330	2 725 427	119 903	
North of Superior RCSSB	5 996 845	4 805 255	723 807	467 783	3.47707	6 423 356	5 895 120	528 236	
New Board Total	8 709 892	7 189 318	886 926	633 648	3.73110	9 268 686	8 620 547	648 139	3.81643

English-Language Boards¹		Actual 1994 Figures				Recommendations Implemented²				
		Total Expenditure	GLG	C-1 Taxes	Res/Farm Taxes	Res/Farm EMR	Total Expenditure	Pooling + GLG	Res/Farm Taxes	Res/Farm EMR
50	Kenora RCSSB	6 931 156	5 279 571	674 082	977 503	6.40322	7 257 577	6 250 842	1 006 735	6.59471
51	Lakehead RCSSB	57 433 538	36 816 277	8 760 097	11 857 164	7.44901	57 229 695	46 222 968	11 006 727	6.91474
52	Bruce-Grey RCSSB	25 991 809	18 812 952	957 684	6 221 173	6.41231	28 015 924	21 492 000	6 523 924	6.72436
52a	Huron-Perth RCSSB	26 841 723	19 109 026	1 202 975	6 529 722	6.83616	28 594 115	22 162 234	6 431 881	6.73373
53	Essex RCSSB	92 129 653	61 420 525	5 855 379	24 853 749	8.83957	92 973 215	73 656 209	19 317 006	
	Windsor RCSSB	90 996 392	54 967 799	12 367 387	23 661 206	8.80071	88 450 483	70 633 903	17 816 580	
	New Board Total	183 126 045	116 388 324	18 222 766	48 514 955	8.82057	181 423 698	144 290 112	37 133 586	6.75133
54	Elgin RCSSB	14 079 878	9 911 005	949 074	3 219 799	6.94650	14 804 985	11 522 465	3 282 520	
	London & Middlesex RCSSB	101 233 179	63 372 113	8 542 626	29 318 440	8.48474	102 156 597	79 813 052	22 343 545	
	Oxford RCSSB	17 514 803	12 626 181	1 531 061	3 357 561	6.17717	18 557 605	15 047 458	3 510 147	
	New Board Total	132 827 860	85 909 299	11 022 761	35 895 800	8.04389	135 519 187	106 382 975	29 136 212	6.52914
55	Kent RCSSB	43 114 620	32 943 631	2 317 854	7 853 135	6.26020	45 771 633	37 751 598	8 020 035	
	Lambton RCSSB	47 913 853	32 164 645	5 085 596	10 663 612	7.56171	48 634 033	39 277 441	9 356 592	
	New Board Total	91 028 473	65 108 276	7 403 450	18 516 747	6.94900	94 405 666	77 029 039	17 376 627	6.52113
56	Metropolitan Separate	668 368 471	261 960 599	137 576 284	268 831 588	7.74380	630 095 526	399 702 081	230 393 445	6.63658
57	Peterborough et al RCSSB	71 290 605	49 971 178	3 276 603	18 042 824	7.71946	74 328 794	58 414 831	15 913 963	6.80864
58	York Region RCSSB	236 547 487	107 577 710	30 971 190	97 998 587	8.12588	229 366 416	153 687 919	75 678 497	6.27514
59	Dufferin-Peel RCSSB	387 221 445	241 764 951	36 991 034	108 465 460	7.79436	408 426 076	318 481 683	89 944 393	6.46343
60	Simcoe RCSSB	91 407 626	64 540 689	4 378 638	22 488 299	6.67543	97 439 222	75 232 520	22 206 702	6.59184
61	Durham RCSSB	127 074 731	88 820 456	8 676 421	29 577 854	6.71626	136 709 219	108 294 047	28 415 172	6.45225
62	Halton RCSSB	109 376 278	60 411 350	10 944 294	38 020 634	7.71588	110 119 587	78 374 581	31 745 006	6.44231
62a	Hamilton-Wentworth RCSSB	161 184 648	91 229 718	20 359 331	49 595 599	8.28047	159 940 932	121 027 905	38 913 027	6.49691
63	Wellington RCSSB	41 159 397	24 128 347	4 874 928	12 156 122	7.89357	41 231 435	31 181 755	10 049 680	6.52575
63a	Waterloo RCSSB	123 739 709	83 660 187	11 024 112	29 055 410	6.81116	132 265 171	104 595 970	27 669 201	6.48620
64	Brant RCSSB	32 530 952	21 908 906	2 258 785	8 363 261	8.69493	32 648 743	26 455 856	6 192 887	
	Haldimand-Norfolk RCSSB	26 505 425	16 603 194	1 474 407	8 427 824	9.47343	25 353 552	19 192 229	6 161 323	
	Lincoln RCSSB	56 293 849	36 015 186	4 466 032	15 812 631	7.94549	58 428 506	44 092 208	14 336 298	
	Welland RCSSB	83 138 837	50 649 511	10 991 747	21 497 579	7.33806	84 106 970	64 738 725	19 368 245	
	New Board Total	198 469 063	125 176 797	19 190 971	54 101 295	7.99899	200 537 771	154 479 018	46 058 753	6.80213
65	Lanark Leeds & Grenville RCSSB	33 843 572	25 780 479	1 951 305	6 111 788	6.03786	36 232 797	29 170 641	7 062 156	
	Prescott & Russell RCSSB	9 650 014	7 524 449	428 554	1 697 011	9.73994	9 703 562	8 229 960	1 473 602	
	Stormont Dundas & Glengarry RCSSB	74 320 509	55 053 127	5 810 177	13 457 205	8.74102	74 985 536	63 430 130	11 555 406	
	New Board Total	117 814 095	88 358 055	8 190 036	21 266 004	8.33376	120 921 895	100 830 731	20 091 164	7.87336
66	Carleton RCSSB	137 130 475	89 383 697	8 778 241	38 968 537	9.96714	134 330 080	106 627 626	27 702 454	
	Ottawa RCSSB	76 408 326	27 938 529	15 868 007	32 601 790	8.99053	70 173 016	45 007 784	25 165 232	
	New Board Total	213 538 801	117 322 226	24 646 248	71 570 327	9.49720	204 503 096	151 635 410	52 867 686	7.01541
66a	Renfrew RCSSB	41 548 252	30 082 716	3 010 182	8 455 354	7.69275	41 739 710	34 425 929	7 313 781	6.65414

	Actual 1994 Figures				Recommendations Implemented ²				
	Total Expenditure	GLG	C-I Taxes	Res/Farm Taxes	Res/Farm EMR	Total Expenditure	Pooling + GLG	Res/Farm Taxes	Res/Farm EMR
English-Language Boards ¹									
67 Frontenac-Lennox & Addington RCSSB	46 301 952	30 744 983	3 570 220	11 986 749	8.27581	46 247 217	36 591 229	9 655 988	
Hastings-Prince Edward RCSSB	30 466 497	21 252 043	2 169 816	7 044 638	7.85556	31 153 894	25 310 639	5 843 255	
<i>New Board Total</i>	76 768 449	51 997 026	5 740 036	19 031 387	8.11511	77 401 111	61 901 868	15 499 243	6.60898
French-Language Boards ¹									
71 Ottawa-Carleton Csff(p)	33 821 177	23 651 224	2 022 876	8 147 077	9.62461	33 974 336	28 199 662	5 774 674	6.82195
81 Prescott & Russell Cécsc	64 403 734	46 723 104	3 564 780	14 115 850	8.30720	66 525 714	54 325 963	12 199 751	7.17957
82 Ottawa-Carleton Csff(c)	95 012 320	57 497 241	8 172 173	29 342 906	9.34118	92 136 036	70 283 185	21 852 851	6.95676
Totals	12 419 884 059 ³	4 681 457 730	2 861 332 842	4 877 093 487	7.74274	11 533 348 028	7 545 454 512	3 987 893 516	6.33107

Source: Data under heading "1994" are from school boards' 1994 Financial Statements to the Ministry of Education and Training, updated by boards in fall 1995 for the costing framework developed by the Working Group on Education Finance Reform. This table includes only updates received by the ministry as of December 4, 1995. Data under the heading "Recommendations Implemented" were generated by a ministry simulation.

Notes:

1 Boards are grouped and numbered according to the task force's amalgamation recommendations, with the following exceptions:

- Isolate boards are not included.
- The individual public school boards in Metropolitan Toronto are not included. Actual and projected figures for the umbrella Metropolitan Toronto School Board, including the Conseil des écoles françaises de la communauté urbaine de Toronto, are shown under board 22.
- Three existing boards will be split, with parts of them going to different new boards: Northumberland-Clarington B of E, Peterborough, Victoria, Northumberland and Newcastle RCSSB, and Dufferin-Peel RCSSB. For the purposes of the simulation, these boards were grouped in their existing configurations.
- None of the new French-language boards were included. Because they do not now exist, no financial data were available for them and the impact of change could not be identified. The Conseil des écoles françaises de la communauté urbaine de Toronto is included in board 22, under the umbrella Metropolitan Toronto School Board.

2 The "Recommendations Implemented" include amalgamation, province-wide pooling of commercial-industrial assessment, the post-amalgamation staffing formula for boards' central offices, and new levels of recognized ordinary expenditure per pupil. The figures assume that boards will spend at the new levels of recognized ordinary expenditure per pupil (\$4,739 elementary and \$6,008 secondary). The impacts shown are for discussion purposes only.

3 The total expenditure excludes approximately \$2 billion in capital and other commitments that is included in the totals in Tables 4 and 5.

Acronyms and Abbreviations:

C-I	commercial-industrial
EMR	equalized mill rate
GLG	General Legislative Grants
Res/Farm	residential/farm

9. Conclusion

As we submit this report, we are aware that the government is also receiving reports from other groups whose work is related to ours, and that it will be considering our recommendations in light of these reports. We conferred with members of these groups during our deliberations to coordinate our work as much as possible, and we wish to express our gratitude for their cooperation.

The Order in Council that established our task force required us to make recommendations on reducing the number of school boards and trustees in Ontario and on creating new French-language school boards. It also required us to make recommendations on the financial implications of our proposals, including the impact on assessment, mill rates, and provincial grants; the human-resource and labour-relations implications of our proposals, including "cost containment measures"; and "whatever ancillary matters...the Task Force considers necessary."

In carrying out our task, we have tried to keep firmly in mind that the main purpose of our work was to identify opportunities for savings, so that more education dollars could be directed to the classroom. We found, as others have before us, that amalgamation alone would not generate savings. Reforms were needed elsewhere, primarily in the way education is funded but also in the management and containment of administrative costs.

We are well aware that our recommendations will not be universally popular. Changes on the scale we are proposing will be difficult, even painful, for many to accept. And implementation of these changes will be a complex exercise, requiring great care and sensitivity to ensure that the results are fair. We urge the government, educators at all levels, parents, and ratepayers to take a broad and long-term view.

Money to support the quality of education is scarcer now than it was when we began our work less than a year ago. We believe that the people of Ontario want the classroom to be the focus of our efforts to educate; that everything else – the boards, the administration, the buildings – exists to support teachers working with pupils. Our recommendations on amalgamation, combined with the "roadmap" of our other recommendations, which show how amalgamation can work, will enable Ontario's school boards to continue to function effectively and, at the same time, produce savings that can be used to sustain the programs and services we now offer our young people in the classroom.

10. List of Recommendations

The task force recommends that:

1. the government reform the present system of funding education in Ontario before it proceeds with the amalgamation of school boards recommended in this report
2. in proceeding with recommendation 1 above, the government undertake province-wide pooling of commercial and industrial assessment, using the following process:
 - a) establish a standard mill rate for commercial-industrial assessment
 - b) require municipalities to forward the revenue raised from the application of the mill rate in 2(a) to an independent provincial agency to be established for the purpose of supervising the collection and redistribution of this revenue
 - c) require the independent agency to ensure this revenue is redistributed so that all boards have an equitable amount of direct classroom expenditure per pupil
 and further that:
 - d) this process of redistribution be phased in over a period of five years
 - e) during this five-year period, the province not reduce the total amount of grant money it provides to school boards
3. simultaneously with the process described in recommendation 2, the province establish a new, realistic level of recognized ordinary expenditure per pupil
4. the government make use of the pooled assessment funds that result from the process described in recommendation 2 to establish the realistic level of expenditure per pupil described in recommendation 3, but not at the expense of a continued fair and adequate allocation of money from the consolidated revenue fund for transfer payments to all school boards
5.
 - a) English-language school boards be amalgamated and school board boundaries be adjusted according to Maps 1, 2, 3, and 4
 - b) trustees for the new boards recommended in 5(a) be elected in November 1997, the new boards establish themselves in December 1997, and full implementation of the new boards be effective January 1, 1998
 - c) where amalgamation as recommended in 5(a) occurs, existing English-language boards and sections be dissolved
6.
 - a) two French-language public school boards be created in northern Ontario with boundaries as shown in Map 5
 - b) three French-language public school boards be created in southern Ontario with boundaries as shown in Map 6
 - c) five French-language Roman Catholic separate school boards be created in northern Ontario with boundaries as shown in Map 7
 - d) five French-language Roman Catholic separate school boards be created in southern Ontario with boundaries as shown in Map 8
 - e) trustees for the new boards recommended in 6(a), 6(b), 6(c), and 6(d) be elected in November 1997, the new boards establish themselves in December 1997, and full implementation of the new boards be effective January 1, 1998
 - f) the 78 existing French-language boards, sections, and advisory committees be dissolved

7. a) existing section 68 school boards be dissolved and their responsibilities be undertaken by the public school boards in whose jurisdictions the section 68 schools are located
 - b) the responsibilities under 7(a) be undertaken under agreements similar to those that apply to schools under section 27 of the annual General Legislative Grants Regulation, but without the requirement for annual renewal
 - c) there be no change in the present funding arrangements for agreements under section 27 of the annual General Legislative Grants Regulation, so that the host boards described in 7(a) are not penalized financially for undertaking this responsibility
8. the Metropolitan Toronto School Board be dissolved
9. the Penetanguishene Protestant Separate School Board be dissolved and its duties and powers be transferred to the Simcoe County Board of Education
10. where a board seeks to expand into unorganized territory, it be allowed to expand its boundaries in accordance with the guidelines established by the Ministry of Education and Training and in accordance with the school board boundaries proposed in recommendations 5 and 6, with the stipulation that the board seeking to expand be responsible for the cost of surveying and assessing the territory into which it wishes to expand
11. a) boards that have been extended through amalgamation from elementary only to elementary-secondary and that do not have secondary facilities for students be required to purchase services for their secondary students from other boards or share existing facilities, rather than construct new facilities, until such time as pupil spaces are no longer available in the area and the extended boards can make a case for new construction
 - b) the province make it clear to boards that have been extended through amalgamation that funding is not available for new capital projects where existing facilities are adequate to accommodate all area students
12. effective as of the November 1997 municipal elections, trustee representation be based on the number of pupils enrolled in a school board as reported by the board to the Ministry of Education and Training in its full-time enrolment report for the previous January, as follows:

up to 30,000 students	7 trustees
up to 60,000 students	9 trustees
up to 90,000 students	11 trustees
over 90,000 students	13 trustees

and, further, that the process for distribution of these numbers be worked out in time for the 1997 municipal election campaigns
13. the individual needs of boards that cover a very large geographic area and have a small, widely dispersed student population be considered on a case-by-case basis during the period of transition to full implementation and, if it is decided that they need more trustees than permitted by the formula in recommendation 12, the total number of trustees representing each of these boards be increased, but that it not exceed 11
14. the *Education Act* be amended to establish:
 - a) the honorarium for trustees at a minimum of \$5,000 and a maximum of \$15,000 annually
 - b) the additional honorarium to recognize the extra responsibilities of the chair and vice-chair of a school board at no more than \$5,000 additional for the chair and no more than \$2,500 additional for the vice-chair and further
 - c) that school boards have the authority to establish policies regarding the appropriate compensation of legitimate travel and other expenses incurred by trustees

15. the *Education Act* be amended to allow school boards to use electronic technology to conduct board and committee meetings, including votes
16. the availability of electronic technology in the areas covered by northern Ontario school boards be monitored carefully during the transition period to the new board structures and that the structure of northern boards be altered as necessary prior to full implementation to permit them to operate effectively
17. the level of native trustee representation as defined at present in the *Education Act* be maintained
18. school board expenditures be identified and categorized as shown in Table 5, under the three categories:
 - I. Direct Classroom Expenditures
 - II. Operational Support
 - III. Administrative Support
19. school board expenditures on items in the combined categories Operational Support and Administrative Support, as defined in recommendation 18, be limited to less than 40 per cent of their total budgets
20. in limiting school boards' administrative budgets, the province acknowledge the burden of and accept responsibility for the costs it imposes on boards through statutory and regulatory requirements
21. a) the *School Boards and Teachers Collective Negotiations Act* be reviewed within the context of the *Labour Relations Act*, and amended or revoked as necessary to permit province-wide negotiation of teachers' salaries, benefits, and working conditions
 - b) that newly amalgamated school boards be empowered to negotiate and/or renegotiate contracts with non-teaching staff under terms and conditions that limit the negotiable amount for each employee group to the total pool of money in all that group's existing contracts with the pre-amalgamation boards
22. a) those school board employees who at present are entitled to receive a retirement gratuity based on accumulated unused sick days retain that right, and that the amount paid be no greater than one half their 1995-96 salary
 - b) new contracts no longer contain a benefit such as that described in 22(a)
23. for a three-year period only, school boards offer surplus staff the following opportunities:
 - a) those staff who are three or fewer years short of qualifying for an unreduced pension be deemed to qualify for an unreduced pension
 - b) the negotiations necessary to make possible the pension qualification described in 23(a) be undertaken with the Ontario Teachers' Pension Plan for educational staff and with the Ontario Municipal Employees' Retirement System for non-educational staff
 - c) those academic supervisory officers who wish to do so be permitted to return to positions such as principal, consultant, or teacher, with no loss of seniority
 - d) a provincial pool of surplus supervisory officers, both academic and business, be created from which all school boards be required to draw new supervisory officers
24. a) an interim governance structure, to be called an Interim Board Organization Committee, be established for each new board created under recommendations 5 and 6, with the authority to make final, binding decisions on behalf of each new board for the smooth and orderly transition to full implementation of amalgamation
 - b) in the case of each new English-language board, each Interim Board Organization Committee consist of at least one trustee, selected by his or her peers, from the English-language component of each existing board being amalgamated into the geographical boundaries of the proposed new English-language board

- c) in the case of each new French-language board, each Interim Board Organization Committee consist of at least one trustee, selected by his or her peers, from each French-language component, including advisory committees, being amalgamated into the geographical boundaries of the proposed new French-language board
- d) each Interim Board Organization Committee have the power to establish subcommittees and/or consultative committees, composed of other trustees, officials, teachers, and/or parents, to perform specified tasks and provide advice as required
- e) where an Interim Board Organization Committee cannot reach agreement on the distribution of assets, the Ministry of Education and Training make available to it an independent facilitator or arbitrator to help it reach agreement
25. during the period of transition to amalgamation, school boards not be required to replace trustees who leave office before the end of their term
26. a) operational surpluses accrued by an existing school board and brought into amalgamation continue to accrue to the ratepayers of the existing school board
- b) operational deficits incurred by an existing school board and brought into amalgamation continue to accrue to the ratepayers of the existing school board through higher property taxes until the deficit is eliminated
27. a) property tax increases of up to 20 per cent that result from the redistribution of taxes under amalgamation be phased in over five years
- b) property tax increases of more than 20 per cent that result from the redistribution of taxes under amalgamation be phased in over five years and subsidized, during that period, by provincial grants
- c) the province introduce greater equity into the provincial equalization factors upon which local tax apportionment is based and update these factors regularly
28. the Minister of Education and Training appoint a person or persons to oversee the transition to full implementation of the recommendations in this report
29. the staffing formula shown in Table 6 apply to all school boards
30. a) school boards be required to save money by forming consortia with other school boards and/or with agencies and institutions for the purpose of managing services that do not contravene the Constitution- and Charter-protected education rights of Roman Catholics and francophones, including negotiations with non-teaching staff involved in providing the services managed by the consortia
- b) school boards be required to report annually to the Minister of Education and Training and the public on the extent of their shared services and the savings resulting from those shared services

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**Appendix B: Letters from the Minister
and Deputy Minister of
Education and Training to
School Board Chairs and
Directors of Education**



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Minister

Ministre

MEMORANDUM TO: Chairs of School Boards and
Chairs of Minority Language Sections of
School Boards

FROM: John C. Snobelen

DATE: August 21, 1995

SUBJECT: Interim Report of the Ontario School
Board Reduction Task Force

As you are aware, the Ontario School Board Reduction Task Force is a team appointed by an Order in Council.

A part of its mandate it was to develop an interim report for release to the public in September, 1995.

The Task Force has now completed this part of its mandate. Therefore, during the first week of September, I will be sending to each director of education, and to all principals, copies of the Interim Report and ask that they be distributed to all parents, trustees and school board staff. In addition copies should be made available for ratepayers and community groups at the central board office and the local schools.

Thank you in advance for facilitating this distribution process at what I know is a very demanding time of the year.

John C. Snobelen
Minister



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Deputy Minister

Sous-ministre

MEMORANDUM TO: Directors of School Boards

FROM: Richard DiCerni



DATE: August 21, 1995

SUBJECT: Interim Report of the Ontario School
Board Reduction Task Force

As you know the Minister of Education and Training has contacted Chairs of school boards and minority language sections of school boards to request their support in the distribution of the Interim Report of the Ontario School Board Reduction Task Force during the first week of September, 1995.

He has asked that copies be made available to all parents, trustees and school board staff. As well, he has requested that additional copies be made available to ratepayers and community groups at the central board office and at the local schools.

I know that this request comes at one of the busiest times in the school year and want to thank you in advance for your co-operation in this distribution process.


 Richard DiCerni
Deputy Minister

c.c.: Regional Directors of Education

Appendix C: Summary of Public Responses

Table C1 outlines the responses received from people within the jurisdictions of the 12 public school boards and 7 Roman Catholic separate school boards where response campaigns were organized. The left column names the board. The middle column indicates the number of negative

responses received related to the amalgamation proposal for each board. The right column indicates the total number of responses received that were related to each board. Most of the responses indicated in the middle column were clearly part of campaigns.

Table C1: Campaign-Directed Responses to Interim Report

Board Name	Negative Responses to Specific Amalgamation Proposals (chiefly associated with campaigns)	Total Responses Related to Each Board
Carleton B of E	156	221
Carleton RCSSB	609	669
Central Algoma B of E	525	580
Haliburton B of E	146	159
Hornepayne B of E	896	905
Huron-Perth RCSSB	1 343	1 347
Kenora B of E	156	161
Kirkland Lake-Timiskaming RCSSB	375	380
Lambton B of E	120	127
Lambton RCSSB	132	319
Metropolitan Toronto School Board	552	589
Middlesex B of E	329	342
Northumberland-Clarington B of E	248	249
Ottawa RCSSB	121	137
Peterborough B of E	140	157
Prescott & Russell RCSSB	345	353
Renfrew RCSSB	7 129	7 176
Victoria B of E	432	461
Wellington B of E	615	669
Subtotal	14 515	14 999¹
Self-directed responses, all other boards		4 032
Total responses		19 031

Source: Ministry of Education and Training analysis of responses to the task force's Interim Report.

Note:

1 Of the 14,999 responses received from the boards named above, 484 are clearly self-directed. If these 484 are added to the 4,032 self-directed responses from all other boards, the total number of self-directed responses is 4,516.

Table C2 is a breakdown of reactions to the amalgamation proposals.

If the campaign-directed responses are included, the breakdown of reactions is 87% opposed, 7% supportive, and 6% unknown and/or noncommittal.

If the self-directed responses only are included, the breakdown of reactions is 45% opposed, 31% supportive, 24% unknown and/or noncommittal.

positive response, with group 10, Education Finance Reform, yielding the highest approval rating of all issues.

Groups 1, 6, and 7 yielded a strong negative response.

Table C2: Reactions to Amalgamation Proposals in Interim Report

Reaction	Number
Negative	10 915
Negative with suggestions	5 657
Noncommittal ¹	682
Positive	950
Positive with comments	428
Unknown	399
Total Responses	19 031

Source: Ministry of Education and Training analysis of responses to the task force's Interim Report.

Note:

- 1 A reaction was considered "noncommittal" when it discussed the issue but expressed no discernible opinion one way or another. It was considered "unknown" when it did not address the issue. Many of the responders in these two groups just seemed to wish to express anger at the whole education system.

Table C3 shows a breakdown of public response to key issues outlined in the Interim Report. Each of the 19,031 responders is counted in three ways:

1. as an individual (e.g., parent, ratepayer)
2. as affiliated with an organization (e.g., board, municipal government)
3. as affiliated with a particular sector of education (e.g., public, separate, French)

For example, a public elementary school teacher who responded is counted in the responder category Individual as "teacher," in the responder category Organizations as "elementary," and in the responder category Education Sector as "public."

Groups 2, 3, 4, 5, 8, 9, and 10 produced a large

Table C3: Responses to All Issues in Interim Report by Category of Responder

Responder ¹	Total Response	(1) Overall Reaction ²						(2) Province-wide Collective Bargaining ³				(3) Freeze on Retirement Gratuities				(4) Province-wide Pooling of C-I Assessment				(5) Elimination of Local Edn Property Tax			
		-	-(S)	NC	+	+(C)	UNK	-	N	S	NR	-	N	S	NR	-	N	S	NR	-	N	S	NR
Individuals																							
Parent	1841	586	927	179	42	60	47	4	1	10	1826	1	2	1838	6	1	34	1800	2	1	5	1833	
Ratepayer	13746	9330	4186	41	45	47	97	4	2	15	13725	4	8	13734	8	3	21	13714	3	3	16	13724	
Teacher	247	77	97	21	22	18	12	13	5	229	713	13	2	8	224	8	5	234	2	1	244	713	
Student	713	15	124	3	458	2	111																
Administrator	75	27	28	6	3	8	3	5	1	1	68	3	1	2	69	4	6	65	1	1	73	75	
Staff	53	21	12	3	2	8	7	4	1	2	46	3		53	1	2	50			1	52		
Trustee	181	41	56	13	13	41	17	6	2	17	156	4	12	165	10	2	25	144	4	2	6	169	
Unknown	2175	818	227	416	365	244	105	6	1	22	2146	6	2	7	2160	11	101	2063	2	1	13	2159	
Organizations																							
Board	666	101	451	21	22	60	31	13	4	19	650	9	1	15	661	24	2	41	619	8	2	10	666
Elementary	46	21	9	3	7	2	4			5	41			46		3	46			2	44	46	
Secondary	38	14	12	2	1	6	3	1	1	1	36	2		36	3	1	34		1	1	36	38	
Union	74	8	52	7	1	5	1	8	1	65		3	3	68		6	68				74	74	
Business	14	4	2	2	3	1	2		1	1	12		1	13		3	11				14	14	
Municipal Gov't	49	28	10	3	1	1	6				49			49		1	48				49	49	
Unknown	18124	10739	5121	644	915	353	352	20	3	45	18056	20	4	20	18080	22	3	140	17959	5	5	30	18084
Education Sector																							
Separate	10817	8309	2080	207	14	46	161	12	2	15	10788	4	2	10	10801	8	3	107	10699	2	3	4	10808
Public	3069	596	2248	46	31	50	98	13	5	16	3035	11	1	7	3050	24	2	14	3029	6	2	10	3051
French	549	10	5	6	474	47	7	4		2	543	2	2	2	545		9	540	1	1	547	549	
English	12	2	2	3	1	4					12			12			12				12	12	
Native	5	3	2								5			5			5				5	5	
Section 68	13	5	3	2		1	2				13						1	12			13	13	
Unknown	4566	1990	1317	418	430	280	131	13	1	39	4513	17	2	20	4527	17	1	63	4566	5	2	28	4531

Key: - Negative; -(S) Negative with suggestions; NC Noncommittal; + Positive; +(C) Positive with comments; UNK Unknown; N Neutral; S Supportive; NR No response

Responder	(6) Trustee Representation Formula					(7) School Councils: Enhanced Parent Role					(8) Limitation on Administrative Costs					(9) Definition of Administrative Costs					(10) Need for Education Finance Reform				
	-	N	S	NR		-	N	S	NR		-	N	S	NR		-	N	S	NR		-	N	S	NR	
Individuals																									
	71	3	18	1749		7	7	12	1815		7	106	1728		4	91	1746		4	3	84	17250			
	8220	1	13	5512		411	2	8	13325		4	1	24	13717		1	3	13742		2	1	1376	12367		
Teacher	9	1		237		3	1	1	243		5	7	235		7	2	238		3		14	230			
Student	1	1	1	711		1			712			1	712				713					713			
Administrator	7	1	1	66		4	1	1	70		5	5	65		2		73		3		11	61			
Staff	4		2	47		1	1	1	51		2	1	50			1	52			1	8	44			
Trustee	66	1	6	108		7	2	3	169		18	1	13	149		7	2	5	167		7	62	112		
Unknown	30	2	10	2133		2	4	8	2161		10	2	11	2152		6	4	2165		2	38	2135			
Organizations																									
Board	87	1	14	584		16	2	7	661		31	1	19	635		13	2	8	663		13	1	92	580	
Elementary	1	1	1	44		1	2	2	43				46		1		45				3	43			
Secondary	3	1	1	34			2	2	36		1	1	36		1		37			1	3	34			
Union	4	1		69		2	1	1	70		2	2	70		5		69		1		10	63			
Business			3	11			1	1	13			3	11		1	1	12				2	12			
Municipal Gov't	3			46					49		3		46				49				2	47			
Unknown	8310	7	32	9775		416	14	22	17674		14	4	142	17964		5	2	96	18021		7	3	1481	16633	
Education Sector																									
Separate	7720	1	18	3078		8	1	4	10804		18	1	20	10778		11	1	1	10804		3	1	1474	9339	
Public	217	7	12	2833		25	11	17	3016		25	3	125	2916		7	3	101	2958		14	4	56	2995	
French	14	4	4	531		1			548		1		544		2		547				21	528			
English				12					12				12				12				2	10			
Native	1			4					5				5				5					5			
Section 68	2			11					13				13				13					13			
Unknown	454	1	17	4094		402	3	13	4148		7	1	18	4540		6		3	4557		4	40	4522		

Key: - Negative; -(S) Negative with suggestions; NC Noncommittal; + Positive; +(C) Positive with comments; UNK Unknown; N Neutral; S Supportive; NR No response

Source: Ministry of Education and Training analysis of responses to the task force's Interim Report.

Notes:

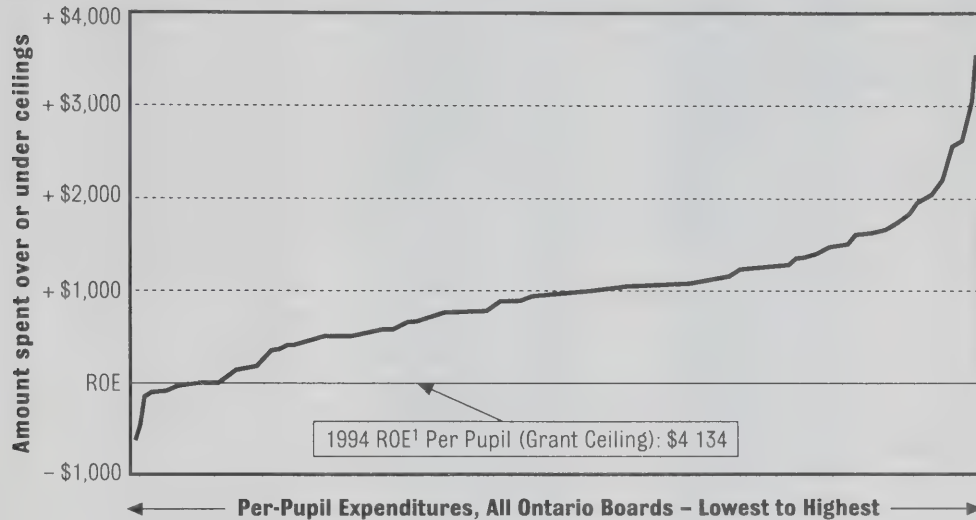
- 1 In the Responder column, the Unknown designation is used to represent responders who did not identify themselves – their interests or affiliations – in any way.
- 2 In group 1, Overall Reaction, the NC (noncommittal) and UNK (unknown) designations appear in the subheading line. A reaction was considered “noncommittal” when it discussed the issue but expressed no discernible opinion one way or another. It was considered “unknown” when it did not address the issue.
- Group 1, Overall Reaction, repeats the information in Table C2. It refers primarily, but not exclusively, to the reaction to recommendations about specific local amalgamations. The totals for each reaction, while not tabulated in Table C3, correspond to the totals in Table C2.
- 3 Groups 2 through 10 indicate the responses to specific issues raised in the Interim Report. We noted in chapter 6 that the campaign-directed responses dealt almost exclusively with opposition to the amalgamation recommendation that affected the area of the province in which the responder lived, and contained very few responses to other issues raised in the Interim Report. This pattern explains the large number of NR or “no response” numbers in groups 2 through 10.

Acronym:

C-I commercial-industrial

Appendix D: 1994 Assessment Wealth and Over/Under-Ceiling Expenditures, by Board

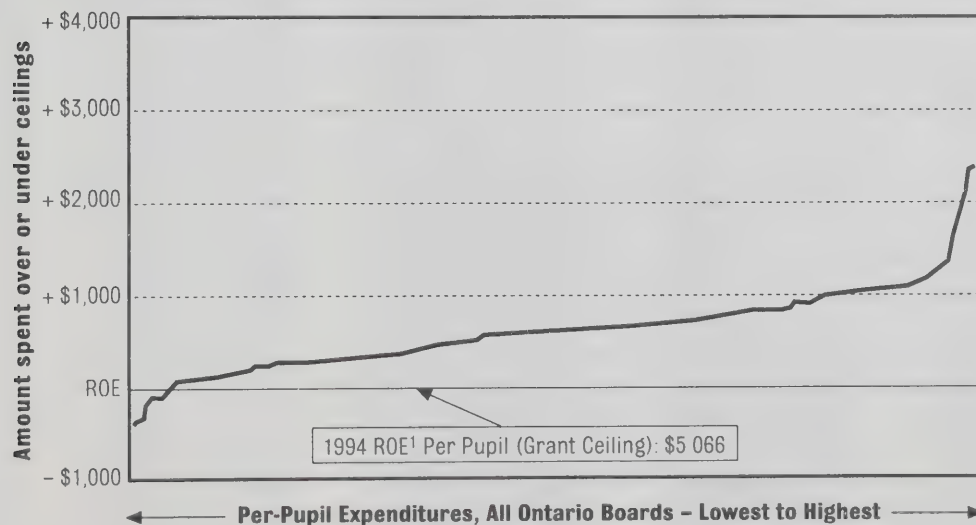
Figure D1: 1994 Range in Expenditure Per Pupil Among Ontario School Boards – Elementary



1 ROE – Recognized ordinary expenditure (grant ceiling)

Source: School Board's 1994 Financial Statements to the Ministry of Education and Training

Figure D2: 1994 Range in Expenditure Per Pupil Among Ontario School Boards – Secondary



1 ROE – Recognized ordinary expenditure (grant ceiling)

Source: School Board's 1994 Financial Statements to the Ministry of Education and Training

Table D1: 1994 Assessment Wealth and Over/Under-Ceiling Expenditures by Board, in Descending Order by Commercial-Industrial Equalized Assessment Per Pupil¹

Elementary Panel: Board Name	(\$) Residential Equal Assess Per Pupil	(\$) C-I Equal Assess Per Pupil	(\$) Total Equal Assess Per Pupil	Residential Wealth Index	C-I Wealth Index	Total Wealth Index	(\$) Spending Over ROE
Metropolitan Toronto	447 537	436 660	884 197	1.7054	2.7765	2.1068	2 549
Kapuskasing - Smooth Rock Falls B of E	210 992	358 491	569 483	0.8040	2.2795	1.3569	2 396
Ottawa B of E	454 525	336 598	791 123	1.7320	2.1403	1.8850	2 104
Michipicoten B of E	142 086	312 718	454 804	0.5414	1.9884	1.0837	434
Hearst B of E	171 337	311 019	482 356	0.6529	1.9776	1.1493	196
Peel B of E	358 987	236 539	595 526	1.3680	1.5040	1.4190	1 330
Nipigon-Red Rock B of E	113 802	236 302	350 104	0.4337	1.5025	0.8342	1 187
Dryden B of E	133 554	209 543	343 097	0.5089	1.3324	0.8175	817
York Region B of E	413 269	209 461	622 729	1.5748	1.3319	1.4838	1 052
Lake Superior B of E	91 364	204 704	296 068	0.3482	1.3016	0.7054	912
Windsor B of E	228 828	197 718	426 545	0.8720	1.2572	1.0163	1 035
Kenora B of E	252 462	192 810	445 272	0.9620	1.2260	1.0610	771
Hamilton B of E	208 893	186 726	395 619	0.7960	1.1873	0.9426	1 774
Geraldton B of E	114 082	181 836	295 918	0.4347	1.1562	0.7051	370
Lakehead B of E	204 951	177 513	382 464	0.7810	1.1287	0.9113	1 039
Halton B of E	377 106	168 329	545 435	1.4370	1.0703	1.2996	1 004
Cochrane et al B of E	103 279	165 915	269 194	0.3936	1.0550	0.6414	1 362
Timiskaming B of E	154 361	161 054	315 415	0.5882	1.0241	0.7515	790
Sault Ste Marie B of E	176 931	154 586	331 517	0.6742	0.9829	0.7899	765
Timmins B of E	154 441	151 492	305 933	0.5885	0.9633	0.7289	554
Waterloo B of E	233 159	148 301	381 460	0.8885	0.9430	0.9089	944
Ottawa RCSSB	309 660	147 891	457 552	1.1800	0.9404	1.0902	820
Metropolitan Separate	286 519	146 699	433 218	1.0918	0.9328	1.0322	972
Lambton B of E	221 243	144 913	366 157	0.8431	0.9214	0.8724	944
Niagara South B of E	212 966	143 553	356 519	0.8115	0.9128	0.8495	708
Espanola B of E	130 191	141 782	271 972	0.4961	0.9015	0.6480	1 282
Sudbury B of E	179 827	140 106	319 933	0.6853	0.8909	0.7623	703
North of Superior RCSSB	91 592	137 780	229 372	0.3490	0.8761	0.5465	804
London B of E	245 642	137 029	382 670	0.9361	0.8713	0.9118	814
Oxford B of E	203 867	133 521	337 388	0.7769	0.8490	0.8039	711
Atikokan B of E	125 594	131 164	256 758	0.4786	0.8340	0.6118	1 573
Haldimand B of E	209 303	127 936	337 239	0.7976	0.8135	0.8035	888
Leeds & Grenville B of E	216 346	126 538	342 884	0.8244	0.8046	0.8170	672
Kirkland Lake B of E	110 355	124 128	234 482	0.4205	0.7893	0.5587	604
Wellington B of E	246 291	120 423	366 714	0.9385	0.7657	0.8738	666
Fort Frances-Rainy River B of E	177 929	119 300	297 229	0.6780	0.7586	0.7082	634
Chapleau B of E	150 976	116 139	267 115	0.5753	0.7385	0.6365	750
Stormont Dundas & Glengarry B of E	176 070	116 039	292 109	0.6709	0.7378	0.6960	870
Lincoln B of E	250 466	116 000	366 466	0.9544	0.7376	0.8732	757
Brant B of E	195 370	114 609	309 978	0.7445	0.7287	0.7386	594
Michipicoten RCSSB	73 471	113 215	186 686	0.2800	0.7199	0.4448	338
Perth B of E	212 986	112 859	325 845	0.8116	0.7176	0.7764	365
Durham B of E	241 990	110 927	352 917	0.9221	0.7053	0.8409	802
Kapuskasing RCSSB	92 498	110 396	202 895	0.3525	0.7020	0.4834	265
Peterborough B of E	281 880	109 652	391 532	1.0741	0.6972	0.9329	649

Elementary Panel: Board Name	(\$) Residential Equal Assess Per Pupil	(\$) C-I Equal Assess Per Pupil	(\$) Total Equal Assess Per Pupil	Residential Wealth Index	C-I Wealth Index	Total Wealth Index	(\$) Spending Over ROE
Muskoka B of E	544 230	108 585	652 815	2.0739	0.6904	1.5555	1 370
Kent B of E	199 266	108 040	307 306	0.7593	0.6870	0.7322	668
Nipissing B of E	152 711	107 517	260 228	0.5819	0.6837	0.6200	724
Frontenac B of E	279 075	107 274	386 350	1.0635	0.6821	0.9206	994
Red Lake B of E	120 865	106 652	227 517	0.4606	0.6781	0.5421	511
Simcoe B of E	278 023	103 404	381 427	1.0595	0.6575	0.9088	650
Hastings B of E	193 879	101 400	295 279	0.7388	0.6448	0.7036	763
Essex B of E	232 020	100 738	332 758	0.8841	0.6405	0.7929	696
Timmins RCSSB	127 663	99 564	227 227	0.4865	0.6331	0.5414	352
Wentworth B of E	283 881	99 064	382 945	1.0818	0.6299	0.9124	653
Dryden RCSSB	74 279	98 236	172 515	0.2831	0.6246	0.4111	(104)
Lakehead RCSSB	132 056	97 968	230 024	0.5032	0.6229	0.5481	641
Carleton B of E	257 361	94 764	352 125	0.9807	0.6026	0.8390	1 288
Middlesex B of E	233 502	92 049	325 551	0.8898	0.5853	0.7757	595
Sault Ste Marie RCSSB	143 780	91 986	235 765	0.5479	0.5849	0.5618	454
Cochrane et al RCSSB	78 548	91 743	170 291	0.2993	0.5834	0.4058	193
Renfrew B of E	178 717	90 741	269 458	0.6810	0.5770	0.6420	448
Elgin B of E	176 340	90 423	266 762	0.6720	0.5750	0.6356	201
Hearst RCSSB	93 237	89 805	183 042	0.3553	0.5710	0.4361	35
York Region RCSSB	247 745	81 505	329 250	0.9441	0.5183	0.7845	440
Windsor RCSSB	153 499	81 082	234 581	0.5849	0.5156	0.5589	484
Grey B of E	250 014	80 678	330 692	0.9527	0.5130	0.7879	645
Haliburton B of E	516 580	77 735	594 315	1.9685	0.4943	1.4161	1 059
North Shore B of E	176 834	77 053	253 887	0.6739	0.4899	0.6049	1 303
Northumberland-Clarington B of E	216 946	75 798	292 744	0.8267	0.4820	0.6975	701
Hamilton-Wentworth RCSSB	177 275	75 253	252 528	0.6755	0.4785	0.6017	657
Lennox & Addington B of E	176 880	75 212	252 093	0.6740	0.4782	0.6007	898
Welland RCSSB	142 108	74 695	216 803	0.5415	0.4750	0.5166	342
Hornepayne B of E	129 317	74 688	204 005	0.4928	0.4749	0.4861	233
West Parry Sound B of E	492 535	74 064	566 599	1.8769	0.4709	1.3500	581
Lanark B of E	194 979	72 406	267 385	0.7430	0.4604	0.6371	782
Wellington RCSSB	170 681	70 121	240 802	0.6504	0.4459	0.5738	480
Sudbury RCSSB	138 437	69 720	208 157	0.5275	0.4433	0.4960	542
Lambton RCSSB	132 821	65 724	198 544	0.5061	0.4179	0.4731	637
Dufferin-Peel RCSSB	180 710	64 230	244 940	0.6886	0.4084	0.5836	350
Geraldton RCSSB	62 612	63 051	125 663	0.2386	0.4009	0.2994	114
Norfolk B of E	201 102	62 504	263 606	0.7663	0.3974	0.6281	866
Halton RCSSB	204 725	61 371	266 096	0.7801	0.3902	0.6340	650
Kenora RCSSB	85 647	59 686	145 333	0.3264	0.3795	0.3463	101
Oxford RCSSB	127 654	59 232	186 886	0.4864	0.3766	0.4453	151
Fort Frances-Rainy River RCSSB	74 668	59 048	133 717	0.2845	0.3755	0.3186	571
Huron B of E	236 554	58 617	295 171	0.9014	0.3727	0.7033	379
Waterloo RCSSB	150 391	58 509	208 900	0.5731	0.3720	0.4977	358
Victoria B of E	273 881	56 748	330 629	1.0437	0.3608	0.7878	823
Dufferin B of E	234 432	54 510	288 941	0.8933	0.3466	0.6885	740
Nipissing RCSSB	129 341	54 200	183 541	0.4929	0.3446	0.4373	266
Ottawa-Carleton Cslf(c)	192 764	53 303	246 067	0.7346	0.3389	0.5863	967
Frontenac-Lennox & Addington RCSSB	170 611	52 288	222 899	0.6501	0.3325	0.5311	922

Elementary Panel: Board Name	(\$) Residential Equal Assess Per Pupil	(\$) C-I Equal Assess Per Pupil	(\$) Total Equal Assess Per Pupil	Residential Wealth Index	C-I Wealth Index	Total Wealth Index	(\$) Spending Over ROE
Lincoln RCS SB	173 045	51 377	224 422	0.6594	0.3267	0.5347	450
London & Middlesex RCSSB	168 733	51 359	220 092	0.6430	0.3266	0.5244	348
North Shore RCSSB	101 009	49 986	150 995	0.3849	0.3178	0.3598	728
Ottawa-Carleton Csif(p)	196 201	49 864	246 065	0.7477	0.3171	0.5863	1 392
Manitoulin B of E	280 168	49 635	329 802	1.0676	0.3156	0.7858	0
Stormont Dundas & Glenarry RCSSB	112 246	49 429	161 674	0.4277	0.3143	0.3852	574
Kirkland Lake-Timiskaming RCSSB	76 833	46 584	123 418	0.2928	0.2962	0.2941	526
Durham RCSSB	150 130	46 433	196 562	0.5721	0.2952	0.4684	288
Elgin RCSSB	149 902	46 215	196 117	0.5712	0.2939	0.4673	174
East Parry Sound B of E	241 118	45 061	286 179	0.9188	0.2865	0.6819	1 014
Prescott & Russell B of E	144 221	44 030	188 251	0.5496	0.2800	0.4485	573
Hastings-Prince Edward RCSSB	131 574	43 279	174 853	0.5014	0.2752	0.4166	318
Kent RCSSB	132 155	41 785	173 940	0.5036	0.2657	0.4144	269
Bruce B of E	237 698	41 539	279 237	0.9058	0.2641	0.6653	876
Renfrew RCSSB	120 565	41 477	162 042	0.4594	0.2637	0.3861	614
Prince Edward B of E	261 818	38 957	300 775	0.9977	0.2477	0.7167	280
Essex RCSSB	152 275	38 575	190 850	0.5803	0.2453	0.4547	314
Lanark Leeds & Grenville RCSSB	109 368	37 385	146 752	0.4168	0.2377	0.3497	133
Carleton RCSSB	156 400	36 379	192 780	0.5960	0.2313	0.4593	606
Brant RCSSB	127 398	36 142	163 540	0.4855	0.2298	0.3897	628
Prescott & Russell C&C	132 093	34 604	166 697	0.5034	0.2200	0.3972	284
Haldimand-Norfolk RCSSB	171 977	33 010	204 987	0.6553	0.2099	0.4884	557
Chapleau RCSSB	68 959	32 429	101 388	0.2628	0.2062	0.2416	(347)
Simcoe RCSSB	148 912	31 146	180 058	0.5675	0.1980	0.4290	164
Central Algoma B of E	184 691	30 914	215 606	0.7038	0.1966	0.5137	673
Huron-Perth RCSSB	143 247	30 250	173 497	0.5459	0.1923	0.4134	155
Prescott & Russell RCSSB	112 508	29 783	142 291	0.4287	0.1894	0.3390	124
Peterborough et al RCSSB	133 440	27 350	160 790	0.5085	0.1739	0.3831	74
Bruce-Grey RCSSB	136 890	23 713	160 603	0.5216	0.1508	0.3827	251
Provincial Average – Elementary	262 422	157 269	419 691	1.0000	1.0000	1.0000	1 006

Secondary Panel: Board Name	(\$) Residential Equal Assess Per Pupil	(\$) C-I Equal Assess Per Pupil	(\$) Total Equal Assess Per Pupil	Residential Wealth Index	C-I Wealth Index	Total Wealth Index	(\$) Spending Over ROE
Metropolitan Toronto	666 323	650 205	1 316 528	1.3974	2.2737	1.7259	3 174
Ottawa B of E	816 650	606 251	1 422 901	1.7127	2.1200	1.8654	2 838
Hearst B of E	296 919	538 308	835 227	0.6227	1.8824	1.0950	619
Michipicoten B of E	242 128	456 024	698 151	0.5078	1.5947	0.9153	918
Peel B of E	634 512	419 380	1 053 892	1.3307	1.4665	1.3816	1 785
Nipigon-Red Rock B of E	201 390	403 712	605 103	0.4224	1.4117	0.7933	2 013
Lake Superior B of E	193 295	390 475	583 770	0.4054	1.3655	0.7653	1 216
Hamilton B of E	432 591	386 691	819 282	0.9072	1.3522	1.0741	1 857
Dryden B of E	248 811	380 387	629 198	0.5218	1.3302	0.8249	1 100
York Region B of E	736 132	372 632	1 108 764	1.5438	1.3031	1.4536	1 506
Kapuskasing- Smooth Rock Falls B of E	212 823	363 655	576 478	0.4463	1.2717	0.7557	2 805
Windsor B of E	387 047	333 017	720 064	0.8117	1.1645	0.9440	2 745
Lakehead B of E	367 023	318 555	685 578	0.7697	1.1140	0.8988	1 717
Cochrane et al B of E	188 150	302 810	490 960	0.3946	1.0589	0.6436	1 788
Kenora B of E	383 980	294 653	678 633	0.8053	1.0304	0.8897	661
Ottawa RCSSB	615 960	292 701	908 661	1.2918	1.0235	1.1912	1 711
Kenora RCSSB	413 257	288 803	702 060	0.8667	1.0099	0.9204	(147)
Halton B of E	623 838	278 404	902 242	1.3083	0.9736	1.1828	1 710
Waterloo B of E	425 222	272 800	698 021	0.8918	0.9540	0.9151	1 431
Timmins B of E	274 363	266 963	541 326	0.5754	0.9335	0.7097	1 231
Lambton B of E	394 321	257 947	652 268	0.8270	0.9020	0.8551	1 392
Oxford B of E	393 391	257 863	651 254	0.8250	0.9017	0.8538	1 171
Sault Ste Marie B of E	295 166	257 810	552 976	0.6190	0.9015	0.7249	1 076
Metropolitan Separate	501 147	257 035	758 182	1.0510	0.8988	0.9940	1 298
Geraldton B of E	184 298	256 318	440 617	0.3865	0.8963	0.5776	2 071
Espanola B of E	229 379	256 160	485 539	0.4811	0.8958	0.6365	1 260
Haldimand B of E	392 341	239 819	632 160	0.8228	0.8386	0.8287	1 191
Wellington B of E	487 968	239 808	727 776	1.0234	0.8386	0.9541	1 558
Timiskaming B of E	229 099	239 219	468 319	0.4805	0.8365	0.6140	1 011
London B of E	420 647	233 521	654 168	0.8822	0.8166	0.8576	1 666
Leeds & Grenville B of E	395 286	231 026	626 312	0.8290	0.8079	0.8211	1 234
Niagara South B of E	340 564	229 525	570 088	0.7142	0.8026	0.7474	1 450
Kapuskasing RCSSB	191 222	227 545	418 767	0.4010	0.7957	0.5490	1 262
Durham B of E	464 529	212 984	677 513	0.9742	0.7448	0.8882	1 370
Perth B of E	399 209	210 675	609 884	0.8372	0.7367	0.7995	985
Lakehead RCSSB	283 685	210 374	494 059	0.5949	0.7357	0.6477	408
Sudbury B of E	267 558	209 398	476 957	0.5611	0.7322	0.6253	1 215
Stormont Dundas & Glenarry B of E	318 675	207 624	526 299	0.6683	0.7260	0.6900	1 455
Brant B of E	351 204	206 566	557 770	0.7365	0.7223	0.7312	904
Peterborough B of E	520 401	202 786	723 187	1.0914	0.7091	0.9481	1 143
Timmins RCSSB	256 501	200 506	457 007	0.5379	0.7011	0.5991	458
Kent B of E	369 843	199 022	568 865	0.7756	0.6960	0.7458	926
Kirkland Lake B of E	176 778	198 856	375 634	0.3707	0.6954	0.4924	1 118
Hastings B of E	379 262	197 642	576 904	0.7954	0.6911	0.7563	1 382
Nipissing B of E	276 667	194 899	471 566	0.5802	0.6815	0.6182	1 250
Lincoln B of E	422 927	194 791	617 717	0.8870	0.6812	0.8098	1 644
Fort Frances-Rainy River B of E	277 033	190 575	467 609	0.5810	0.6664	0.6130	679
Simcoe B of E	510 231	188 560	698 792	1.0701	0.6594	0.9161	1 045

Secondary Panel: Board Name	(\$) Residential Equal Assess Per Pupil	(\$) C-I Equal Assess Per Pupil	(\$) Total Equal Assess Per Pupil	Residential Wealth Index	C-I Wealth Index	Total Wealth Index	(\$) Spending Over ROE
Red Lake B of E	225 625	186 998	412 623	0.4732	0.6539	0.5409	20
Muskoka B of E	947 518	186 889	1 134 407	1.9871	0.6535	1.4872	1 564
Carleton B of E	504 471	186 650	691 121	1.0580	0.6527	0.9060	1 420
Middlesex B of E	457 905	180 690	638 595	0.9603	0.6319	0.8372	1 623
Cochrane et al RCSSB	155 153	180 672	335 825	0.3254	0.6318	0.4403	21
Hearst RCSSB	186 071	179 568	365 640	0.3902	0.6279	0.4793	188
Wentworth B of E	507 648	177 306	684 954	1.0646	0.6200	0.8980	1 216
Essex B of E	406 177	176 299	582 476	0.8518	0.6165	0.7636	1 159
Haliburton B of E	1 165 548	174 675	1 340 223	2.4444	0.6108	1.7570	1 099
Renfrew B of E	335 239	172 793	508 032	0.7031	0.6042	0.6660	1 037
Elgin B of E	331 822	168 943	500 765	0.6959	0.5908	0.6565	575
Sault Ste Marie RCSSB	262 811	168 321	431 132	0.5512	0.5886	0.5652	305
York Region RCSSB	511 316	167 810	679 126	1.0723	0.5868	0.8903	1 260
Frontenac B of E	408 561	159 926	568 487	0.8568	0.5592	0.7453	1 781
Wellington RCSSB	372 350	153 243	525 593	0.7809	0.5359	0.6890	860
Welland RCSSB	285 195	149 967	435 163	0.5981	0.5244	0.5705	702
Northumberland- Clarington B of E	429 924	149 623	579 547	0.9016	0.5232	0.7598	1 281
Hamilton-Wentworth RCSSB	352 243	149 330	501 573	0.7387	0.5222	0.6575	1 189
Atikokan B of E	155 999	148 529	304 529	0.3272	0.5194	0.3992	546
Oxford RCSSB	315 586	146 605	462 191	0.6618	0.5127	0.6059	253
Windsor RCSSB	273 069	144 677	417 746	0.5727	0.5059	0.5477	1 178
West Parry Sound B of E	944 968	143 365	1 088 333	1.9818	0.5013	1.4268	910
Grey B of E	445 813	142 545	588 359	0.9350	0.4985	0.7713	1 108
Lanark B of E	380 824	141 306	522 130	0.7987	0.4941	0.6845	1 180
Chapleau B of E	219 844	140 976	360 819	0.4611	0.4930	0.4730	48
Lambton RCSSB	279 965	138 690	418 655	0.5871	0.4850	0.5488	135
Lennox & Addington B of E	323 790	137 681	461 470	0.6791	0.4815	0.6050	1 976
Hornepayne B of E	246 242	132 624	378 866	0.5164	0.4638	0.4967	(1 804)
Halton RCSSB	441 613	132 211	573 823	0.9262	0.4623	0.7523	1 197
Ottawa-Carleton Cslf(c)	450 953	126 574	577 528	0.9457	0.4426	0.7571	647
Dufferin-Peel RCSSB	352 566	125 311	477 877	0.7394	0.4382	0.6265	545
Waterloo RCSSB	314 709	123 204	437 913	0.6600	0.4308	0.5741	8
Norfolk B of E	374 660	116 448	491 107	0.7857	0.4072	0.6438	1 007
Sudbury RCSSB	226 693	115 402	342 095	0.4754	0.4035	0.4485	582
Manitoulin B of E	630 859	111 251	742 110	1.3230	0.3890	0.9729	1 308
Victoria B of E	542 193	111 139	653 332	1.1371	0.3886	0.8565	1 040
Durham RCSSB	355 873	110 553	466 425	0.7463	0.3866	0.6115	292
Lanark Leeds & Grenville RCSSB	319 654	109 257	428 910	0.6704	0.3821	0.5623	(216)
Huron B of E	427 980	106 216	534 196	0.8976	0.3714	0.7003	764
Stormont Dundas & Glengarry RCSSB	234 974	105 522	340 495	0.4928	0.3690	0.4464	520
Dufferin B of E	448 756	104 343	553 099	0.9411	0.3649	0.7251	1 347
Kent RCSSB	317 606	101 095	418 702	0.6661	0.3535	0.5489	(24)
Kirkland Lake-Timiskaming RCSSB	164 114	99 755	263 869	0.3442	0.3488	0.3459	873
London & Middlesex RCSSB	320 306	97 019	417 326	0.6717	0.3393	0.5471	1 086
Nipissing RCSSB	233 230	96 951	330 181	0.4891	0.3390	0.4329	602
Lincoln RCSSB	323 477	95 394	418 871	0.6784	0.3336	0.5491	473
Elgin RCSSB	303 537	94 204	397 741	0.6366	0.3294	0.5214	910

Secondary Panel: Board Name	(\$) Residential Equal Assess Per Pupil	(\$) C-I Equal Assess Per Pupil	(\$) Total Equal Assess Per Pupil	Residential Wealth Index	C-I Wealth Index	Total Wealth Index	(\$) Spending Over ROE
Renfrew RCSSB	264 381	93 062	357 443	0.5545	0.3254	0.4686	452
Frontenac-Lennox & Addington RCSSB	293 202	93 039	386 241	0.6149	0.3253	0.5064	316
Hastings-Prince Edward RCSSB	280 553	92 421	372 974	0.5884	0.3232	0.4890	382
Prescott & Russell B of E	293 135	91 331	384 466	0.6148	0.3194	0.5040	1 106
North Shore B of E	220 080	84 732	304 812	0.4616	0.2963	0.3996	432
Brant RCSSB	279 324	79 241	358 566	0.5858	0.2771	0.4701	775
Essex RCSSB	313 193	78 486	391 679	0.6568	0.2745	0.5135	1 138
East Parry Sound B of E	424 699	78 459	503 158	0.8907	0.2744	0.6596	693
Carleton RCSSB	335 952	78 296	414 248	0.7046	0.2738	0.5431	696
Prince Edward B of E	513 500	76 530	590 030	1.0769	0.2676	0.7735	784
Simcoe RCSSB	360 243	75 813	436 057	0.7555	0.2651	0.5717	(2)
Ottawa-Carleton Cslf(p)	292 801	75 209	368 009	0.6141	0.2630	0.4824	3 343
Bruce B of E	430 269	74 292	504 560	0.9024	0.2598	0.6615	1 033
Peterborough et al RCSSB	363 652	74 087	437 739	0.7627	0.2591	0.5739	975
Huron-Perth RCSSB	354 314	74 002	428 316	0.7431	0.2588	0.5615	160
Prescott & Russell CésC	274 988	71 853	346 841	0.5767	0.2513	0.4547	764
Haldimand-Norfolk RCSSB	358 963	68 664	427 627	0.7528	0.2401	0.5606	0
Prescott & Russell RCSSB	248 591	65 601	314 192	0.5213	0.2294	0.4119	838
Bruce-Grey RCSSB	328 286	59 594	387 879	0.6885	0.2084	0.5085	77
Central Algoma B of E	278 914	46 821	325 735	0.5849	0.1637	0.4270	119
Provincial Average – Secondary	476 825	285 968	762 793	1.0000	1.0000	1.0000	1 606

Source: 1994 assessment rolls (Ontario Ministry of Finance) and school boards' 1994 revised estimates submitted to the Ministry of Education and Training. Indices generated by Ministry of Education and Training.

Note:

- 1 Table D1 does not include isolate boards, section 68 boards, the Penetanguishene Protestant Separate board, or the individual public boards in Metropolitan Toronto (the umbrella Metropolitan Toronto School Board is included).

Boards are listed in descending order by commercial-industrial equalized assessment per pupil. If a different category of wealth were used, the wealth ranking of boards would change. For example, if boards were listed in descending order by residential equalized assessment per pupil, the Muskoka B of E would be ranked wealthiest for the elementary panel, and the Haliburton County B of E for the secondary panel.

Acronym:

C-I	commercial-industrial
Equal Assess	equalized assessment
ROE	recognized ordinary expenditure

Appendix E: Changes to Amalgamation
Proposals Contained in the
Interim Report

Maps E1 through E8 in this appendix are reproductions of the maps in the Interim Report, and are presented for the information of those who wish to compare our final recommendations in this report (Maps 1 through 8 in chapter 7) with those in the Interim Report.

The numbers applied to new boards have not changed from the Interim Report to this Final Report. Where a new amalgamation was created that was not part of the interim recommendations, the number of the new amalgamation has been rendered with an "a," as in board 10a.

Changes to Interim Report Map (Map E1)
for Northern Ontario English-Language
Public School Boards

- 9. Muskoka added to Nipissing, East Parry Sound, and West Parry Sound
- 10. Kenora alone; Red Lake and Dryden moved to board 10a
- 10a. Red Lake and Dryden combined

Changes to Interim Report Map (Map E2)
for Southern Ontario English-Language
Public School Boards

- 18. Essex County Children's Rehabilitation Centre added to Windsor and Essex
- 22. Hugh MacMillan Centre added to North York

- 26. Northumberland part of Northumberland-Clarington combined with Peterborough; Clarington (Newcastle) part of Northumberland-Clarington moved to board 27; Victoria and Haliburton moved to board 26a
- 26a. Victoria and Haliburton combined
- 27. Clarington (Newcastle) part of Northumberland-Clarington and Campbell Children's School added to Durham
- 29. Penetanguishene Protestant dissolved
- 30. Simcoe, including students from the dissolved Penetanguishene Protestant; Muskoka moved to board 9
- 35. Niagara Peninsula Crippled Children's Centre added to Lincoln and Niagara South
- 37. Waterloo North Children's Centre added to Waterloo
- 38. Ottawa Children's Treatment Centre added to Ottawa and Carleton

Changes to Interim Report Map (Map E3)
for Northern Ontario English-Language
Roman Catholic Separate School Boards

- 44. Kirkland Lake-Timiskaming added to Hearst, Cochrane Iroquois Falls/Black River Matheson, Timmins, Moosonee, Kapuskasing, and Hornepayne
- 45. Proposed amalgamation deleted
- 46. Sudbury alone; Nipissing and Parry Sound moved to board 46a
- 46a. Nipissing, Parry Sound, and District of Muskoka
- 47. Chapleau, Michipicoten, North Shore, Foleyet, and Gogama added to Sault Ste. Marie
- 48. Dryden and Ignace added to Atikokan and Fort Frances-Rainy River
- 50. Red Lake and Kenora; Dryden and Ignace moved to board 48

Changes to Interim Report Map (Map E4) for Southern Ontario English-Language Roman Catholic Separate School Boards

- 52. Bruce-Grey alone; Huron-Perth moved to board 52a
- 52a. Huron-Perth alone
- 57. Clarington (Newcastle) part of Peterborough Victoria Northumberland & Newcastle moved to board 61; remainder of Peterborough Victoria Northumberland & Newcastle stays with Cardiff-Bicroft and the District of Haliburton
- 59. Peel part of Dufferin-Peel alone; Dufferin part of Dufferin-Peel moved to board 63
- 60. Simcoe alone; District of Muskoka moved to board 46a
- 61. Clarington (Newcastle) part of Peterborough Victoria Northumberland & Newcastle added to Durham
- 62. Halton alone; Hamilton-Wentworth moved to board 62a
- 62a. Hamilton-Wentworth alone
- 63. Dufferin part of Dufferin-Peel added to Wellington; Waterloo moved to board 63a
- 63a. Waterloo alone
- 66. Ottawa and Carleton; Renfrew moved to 66a
- 66a. Renfrew alone

Changes to Interim Report Map (Map E5) for Northern Ontario French-Language Public School Boards

- 68. Muskoka added to boards listed

Changes to Interim Report Map (Map E6) for Southern Ontario French-Language Public School Boards

- 70. Bruce, Grey, Huron, Perth, Windsor, Essex, Kent, Lambton, London, Middlesex, Elgin, Oxford, Dufferin, Peel, Halton, Hamilton, Wentworth, Lincoln, Niagara South, Haldimand, Norfolk, Brant, Waterloo, and Wellington; Muskoka moved to board 68

- 70a. North York, Scarborough, Etobicoke, Toronto, Conseil des écoles françaises de la communauté urbaine de Toronto, York, East York, Northumberland-Clarington, Peterborough, Victoria, Haliburton, Durham, York Region, and Simcoe, including students from the dissolved Penetanguishene Protestant

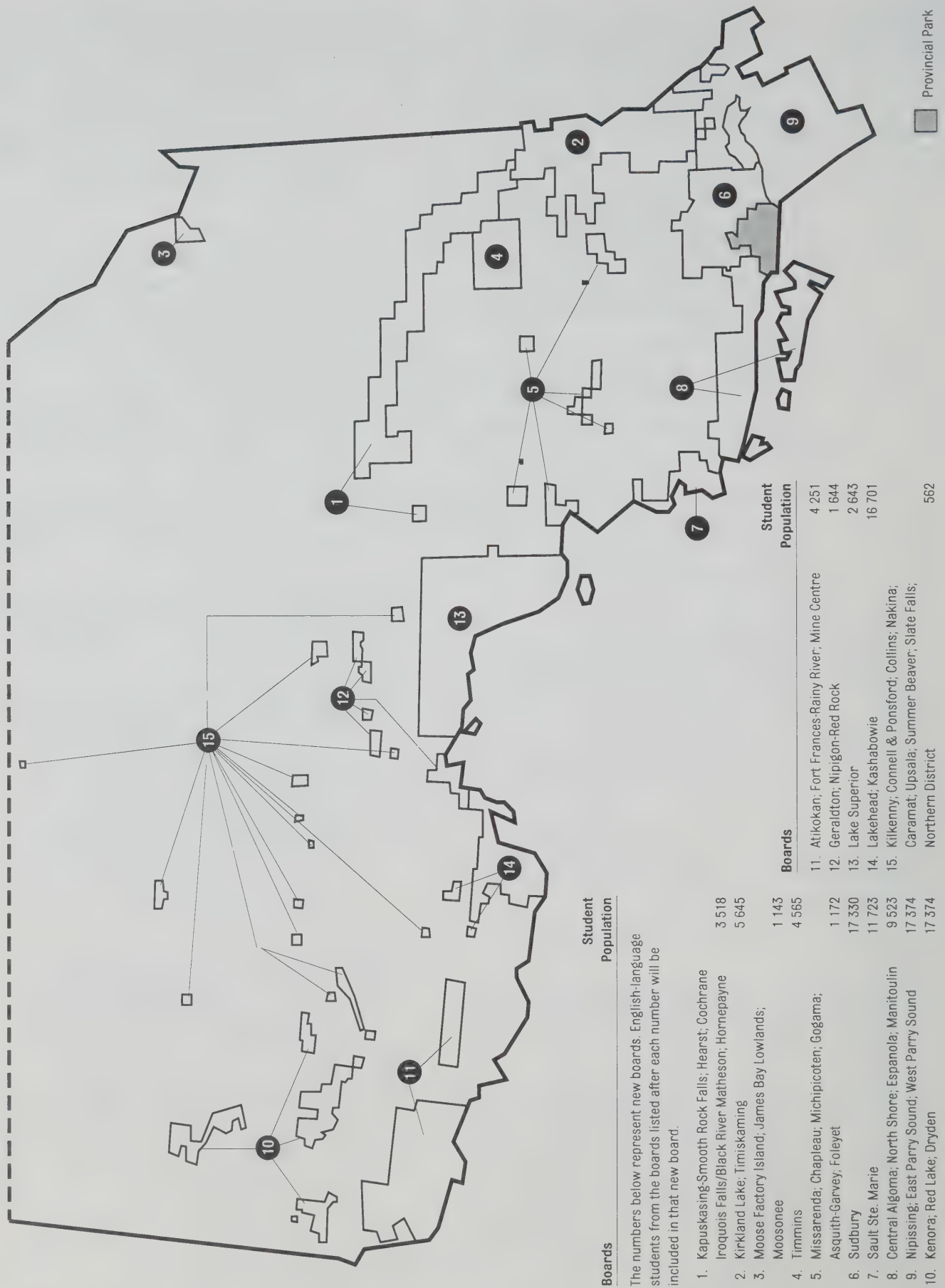
Changes to Interim Report Map (Map E7) for Northern Ontario French-Language Roman Catholic Separate School Boards

- 72. District of Muskoka added to Sudbury, Nipissing, and Parry Sound
- 73. Chapleau added to Timmins, Moosonee, Foleyet, Gogama, and Kirkland Lake-Timiskaming
- 75. Hornepayne, Michipicoten, Sault Ste. Marie, North Shore, and Dubreuilville; Chapleau moved to board 73

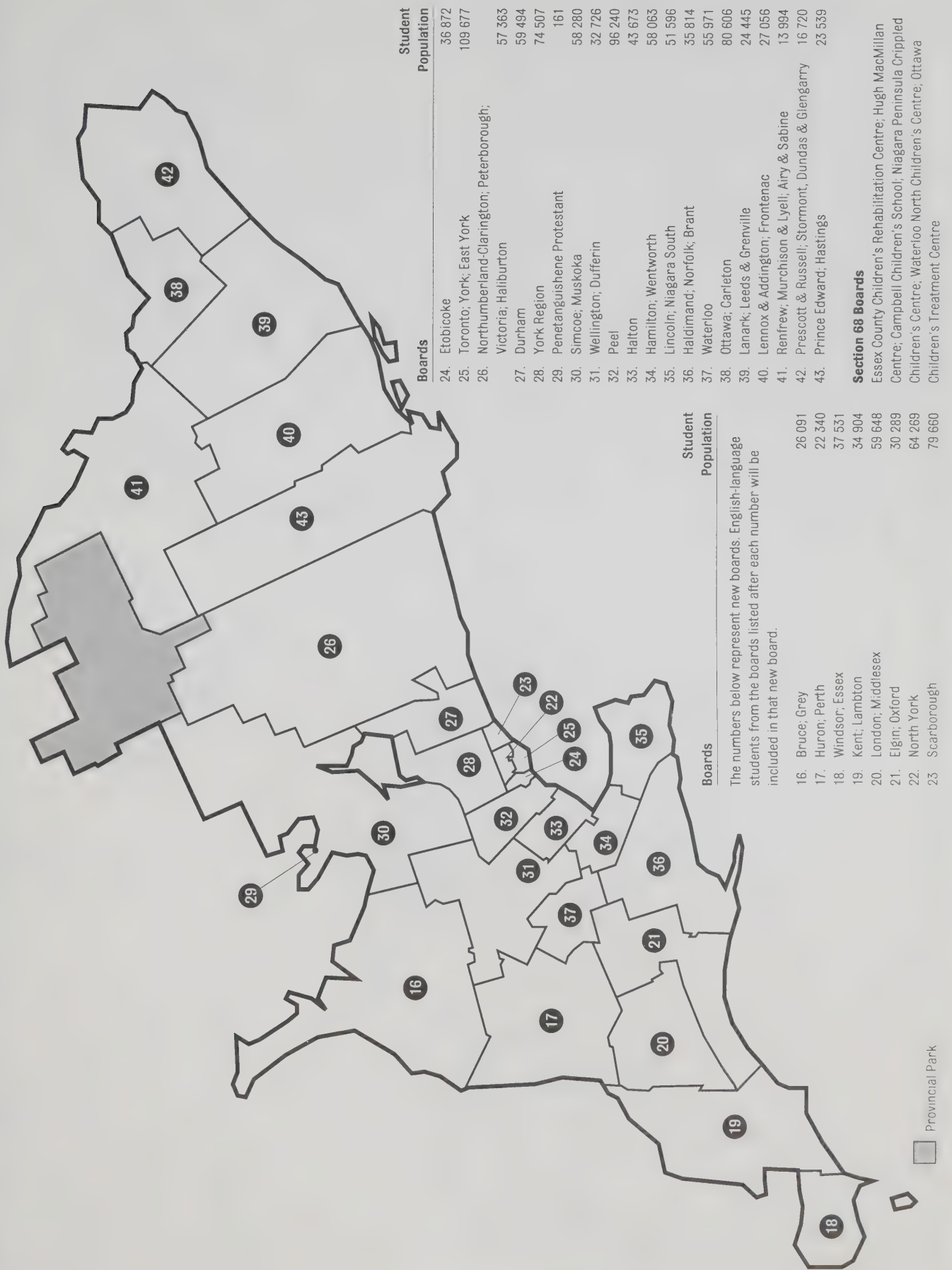
Changes to Interim Report Map (Map E8) for Southern Ontario French-Language Roman Catholic Separate School Boards

- 78. Dufferin-Peel added to Halton, Hamilton-Wentworth, Wellington, Waterloo, Lincoln, Welland, Haldimand-Norfolk, and Brant
- 79. Metropolitan Separate, Peterborough Victoria Northumberland & Newcastle, Cardiff-Bicroft, York Region, Simcoe, Durham, and the District of Haliburton; Dufferin-Peel moved to board 78; District of Muskoka moved to board 72
- 80. Proposed amalgamation deleted
- 81. Stormont Dundas & Glengarry added to Conseil des écoles séparées catholiques de langue française de Prescott et Russell
- 82. Lanark Leeds and Grenville, Renfrew, Hastings-Prince Edward, Frontenac-Lennox & Addington – all added to Conseil des écoles catholiques de langue française de la région d'Ottawa-Carleton

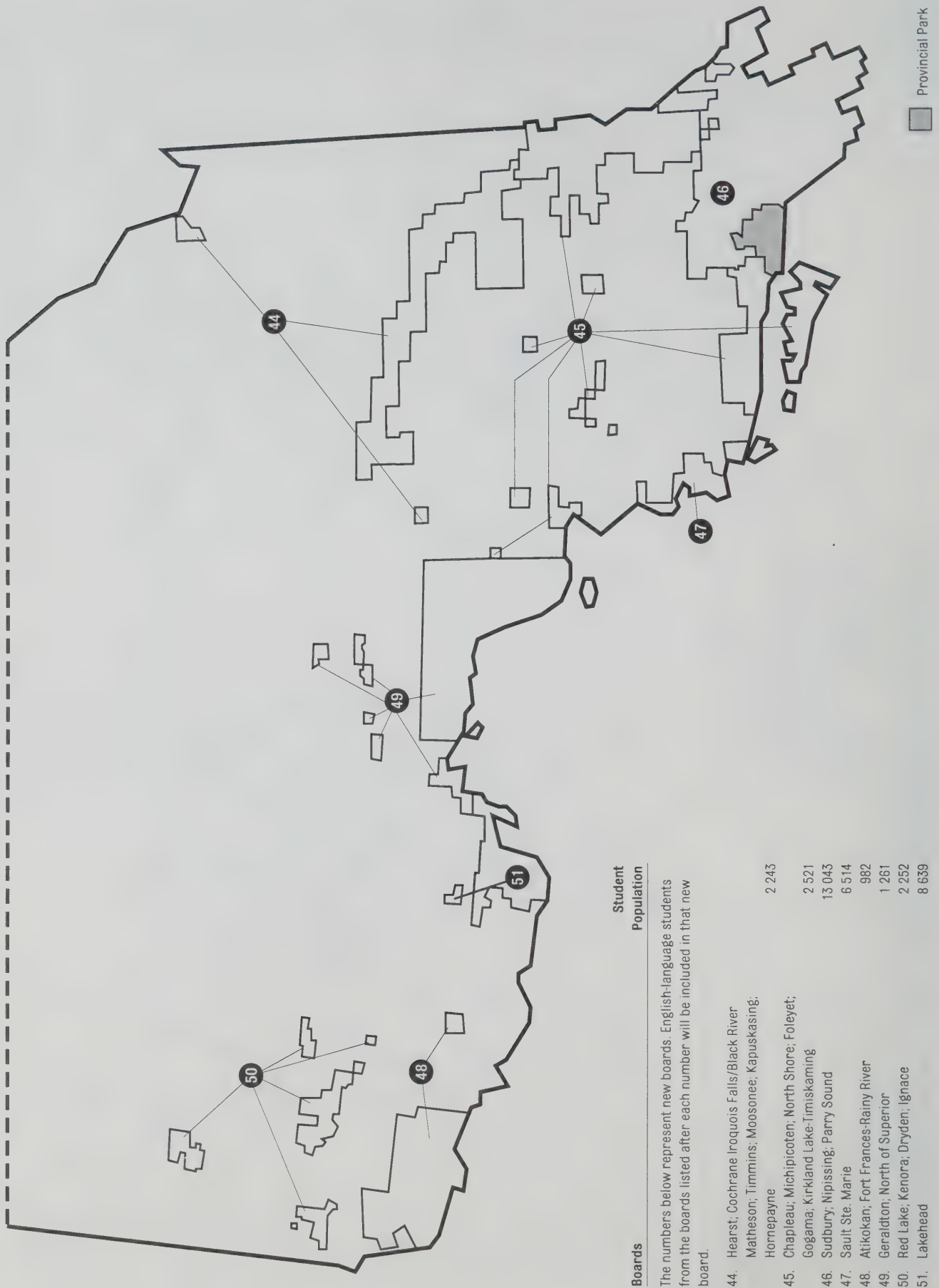
Map E1. Interim Report Map: Northern Ontario English-Language Public School Boards



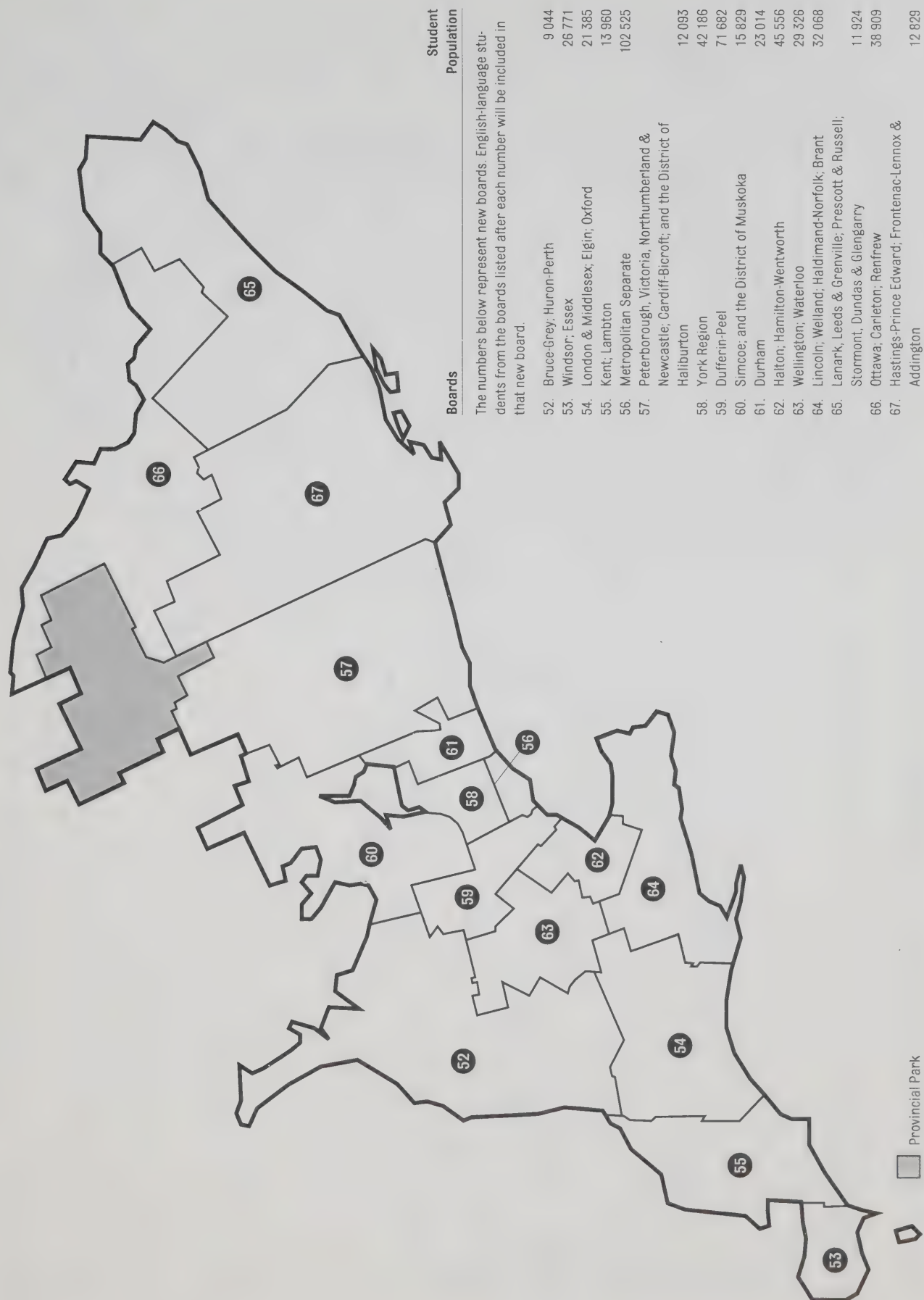
Map E2 Interim Report Map: Southern Ontario English-Language Public School Boards



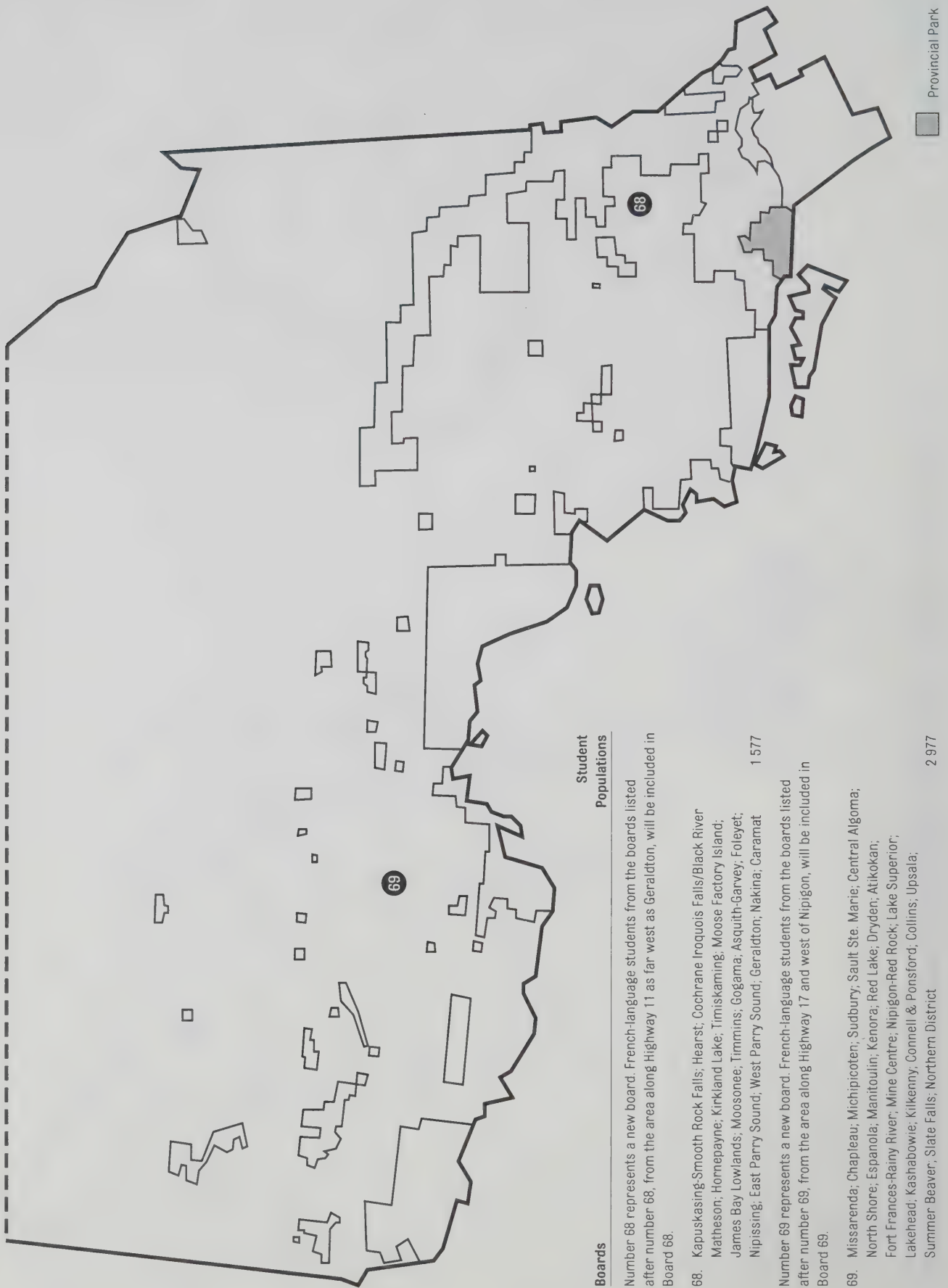
Map E3 Interim Report Map: Northern Ontario English-Language Roman Catholic Separate School Boards



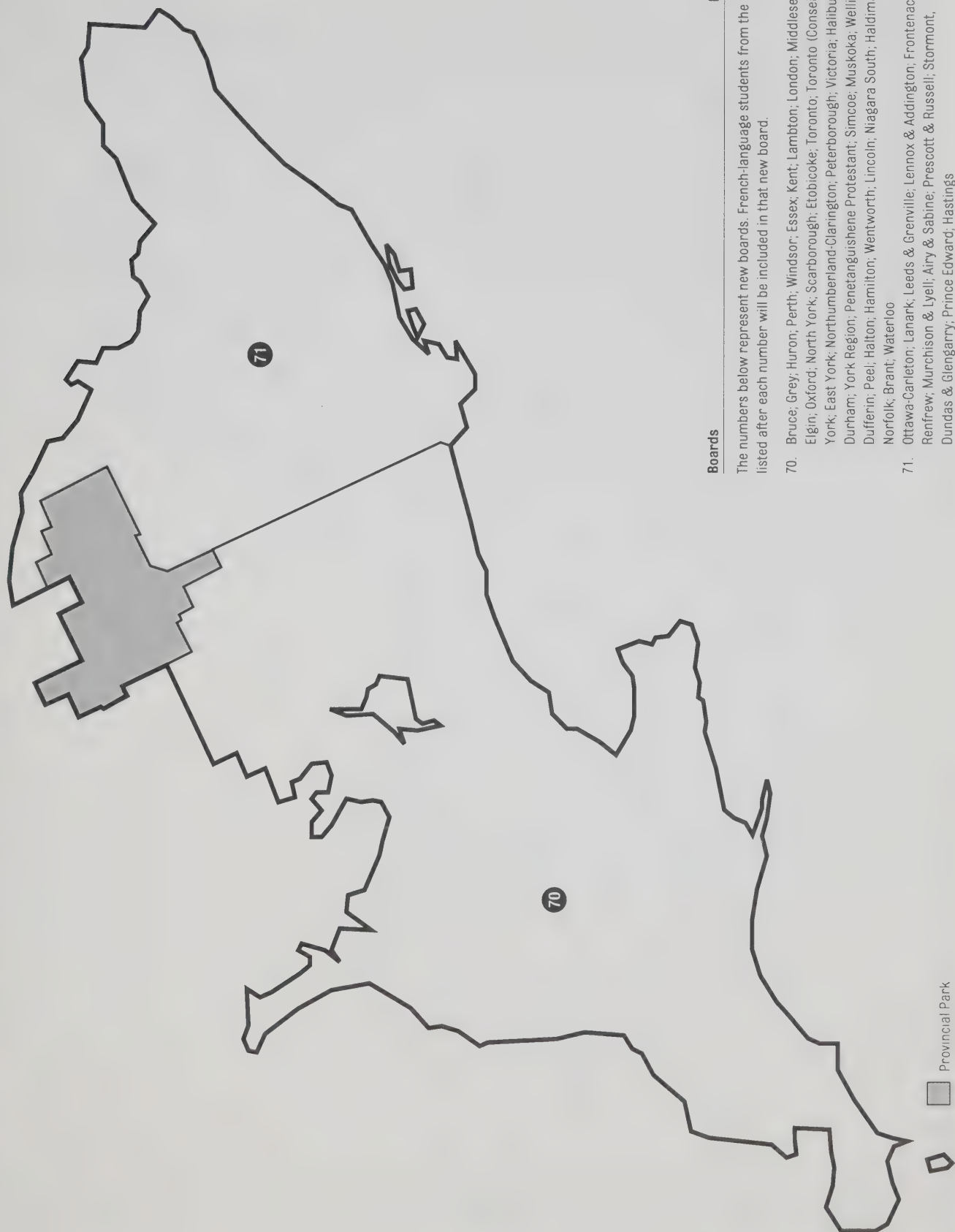
Map E4 Interim Report Map: Southern Ontario English-Language Roman Catholic Separate School Boards



Map E5 Interim Report Map: Northern Ontario French-Language Public School Boards



Map E6 Interim Report Map: Southern Ontario French-Language Public School Boards

**Boards****Student
Populations**

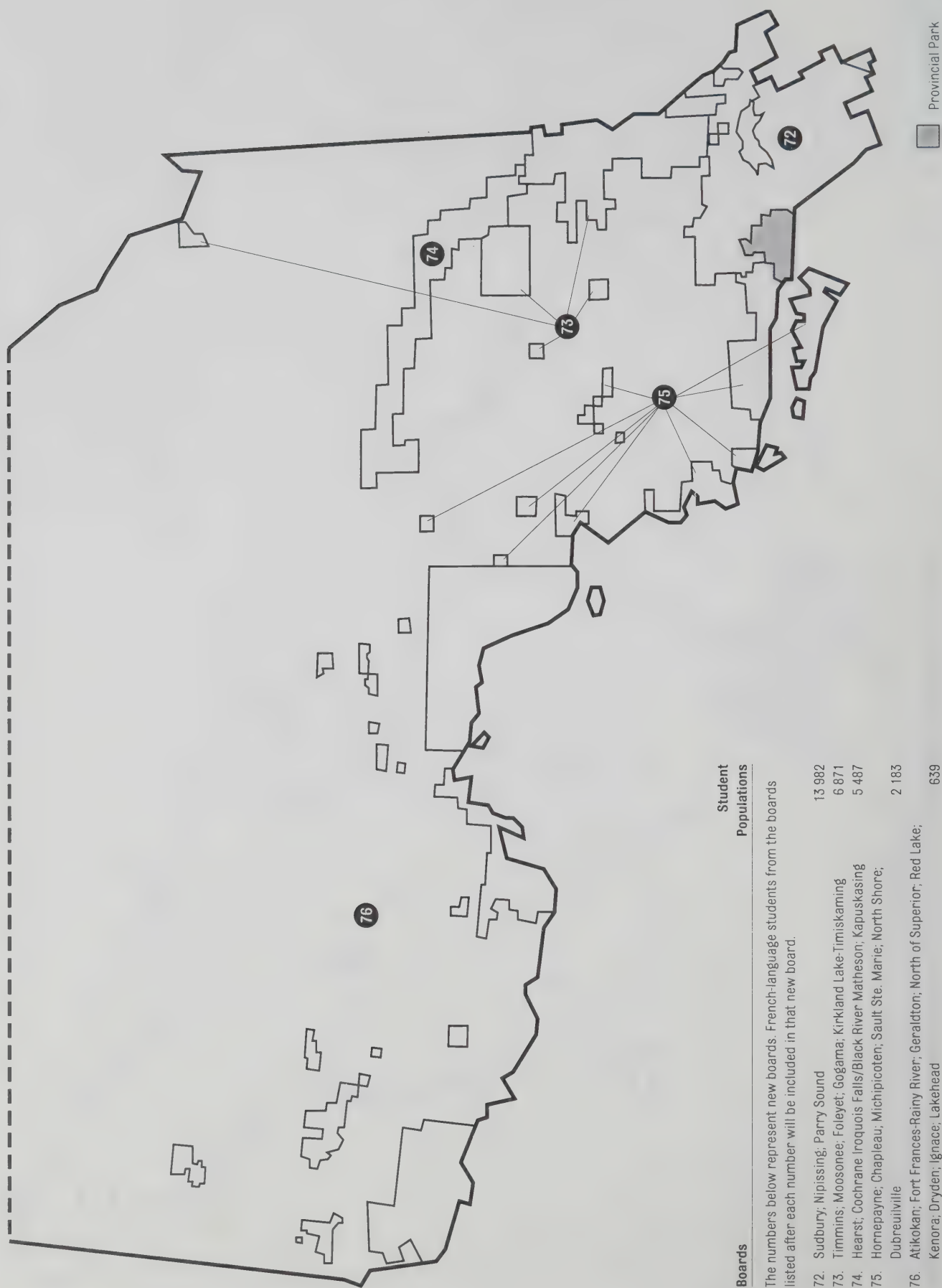
The numbers below represent new boards. French-language students from the boards listed after each number will be included in that new board.

70. Bruce; Grey; Huron; Perth; Windsor; Essex; Kent; Lambton; London; Middlesex; Elgin; Oxford; North York; Scarborough; Etobicoke; Toronto (Conseil); York; East York; Northumberland-Clarington; Peterborough; Victoria; Haliburton; Durham; York Region; Penetanguishene Protestant; Simcoe; Muskoka; Wellington; Dufferin; Peel; Halton; Hamilton; Wentworth; Lincoln; Niagara South; Haldimand; Norfolk; Brant; Waterloo
71. Ottawa-Carleton; Lanark; Leeds & Grenville; Lennox & Addington; Frontenac; Renfrew; Murchison & Lyell; Airy & Sabine; Prescott & Russell; Stormont, Dundas & Glengarry; Prince Edward; Hastings

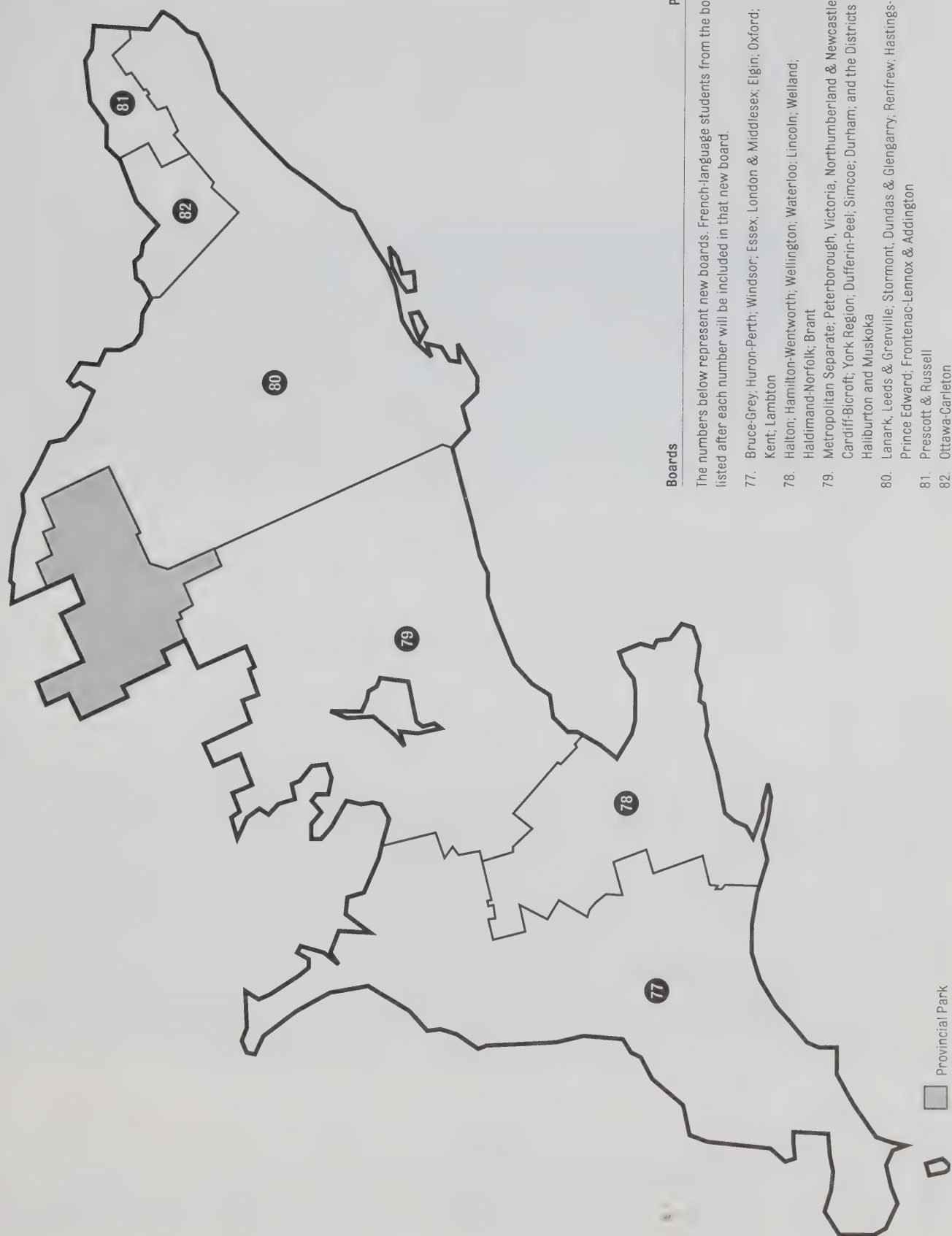
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Map E7 Interim Report Map: Northern Ontario French-Language Roman Catholic Separate School Boards



Map E8 Interim Report Map: Southern Ontario French-Language Roman Catholic Separate School Boards



Boards	Student Populations
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The numbers below represent new boards. French-language students from the boards listed after each number will be included in that new board.

77. Bruce-Grey, Huron-Perth; Windsor; Essex; London & Middlesex; Elgin; Oxford; Kent; Lambton	7 137
78. Halton; Hamilton-Wentworth; Wellington; Waterloo; Lincoln; Welland; Haldimand-Norfolk; Brant	3 896
79. Metropolitan Separate; Peterborough, Victoria, Northumberland & Newcastle; Cardif-Bicroft; York Region; Dufferin-Peel; Simcoe; Durham; and the Districts of Haliburton and Muskoka	6 143
80. Lanark, Leeds & Grenville; Stormont, Dundas & Glengarry; Renfrew; Hastings-Prince Edward; Frontenac-Lennox & Addington	5 896
81. Prescott & Russell	11 751
82. Ottawa-Carleton	14 964

Appendix F: Education Expenditures in the Three New Categories, by Board

Table F1: 1994 Expenditures by Board, Organized by the Task Force's Three New Categories

Board Name¹	\$			%			\$ - English Boards/Sections			\$ - French Boards/Sections		
	Direct Classroom	Operational Support	Administrative Support	Direct Classroom	Operational Support	Administrative Support	Direct Classroom	Operational Support	Administrative Support	Direct Classroom	Operational Support	Administrative Support
Atikokan B of E	2 866 939	849 382	2 073 878	49.5%	14.7%	35.8%	2 866 939	849 382	2 073 878			
Atikokan RCSSB	959 848	76 700	334 020	70.0%	5.6%	24.4%	959 848	76 700	334 020			
Brant B of E	64 340 908	22 413 989	18 105 918	61.4%	21.4%	17.3%	64 340 908	22 413 989	18 105 918			
Brant RCSSB	18 331 582	9 819 123	6 727 764	52.6%	28.2%	19.3%	17 875 894	9 811 024	6 591 109	455 688	8 099	136 655
Bruce B of E	42 528 893	16 490 128	11 701 015	60.1%	23.3%	16.5%	42 528 893	16 490 128	11 701 015			
Bruce-Grey RCSSB	13 560 463	10 314 889	5 533 964	46.1%	35.1%	18.8%	13 560 463	10 314 889	5 533 964			
Carleton B of E	177 599 068	82 383 203	64 973 219	54.7%	25.4%	20.0%	177 599 068	82 383 203	64 973 219			
Carleton RCSSB	74 612 525	67 961 586	24 339 843	44.7%	40.7%	14.6%	74 612 525	67 961 586	24 339 843			
Central Algoma B of E	8 724 272	3 696 831	2 626 640	58.0%	24.6%	17.5%	8 724 272	3 696 831	2 626 640			
Chapleau B of E	2 615 368	780 775	552 258	66.2%	19.8%	14.0%	1 932 247	525 779	392 359	683 121	254 996	159 899
Chapleau RCSSB	1 495 181	425 349	452 921	63.0%	17.9%	19.1%	319 130	86 317	145 431	1 176 051	339 032	307 490
Cochrane et al B of E	10 092 592	4 933 418	3 392 258	54.8%	26.8%	18.4%	9 199 138	4 419 703	3 004 372	893 454	513 715	387 886
Cochrane et al RCSSB	6 306 755	9 040 011	2 204 532	35.9%	51.5%	12.6%	1 289 897	2 836 739	454 256	5 016 858	6 203 272	1 750 276
Dryden B of E	16 663 679	6 616 251	5 560 683	57.8%	22.9%	19.3%	16 663 679	6 616 251	5 560 683			
Dryden RCSSB	2 109 178	4 628 036	1 152 341	26.7%	58.7%	14.6%	2 109 178	4 628 036	1 152 341			
Dufferin B of E	31 471 632	16 441 276	7 505 190	56.8%	29.7%	13.5%	31 471 632	16 441 276	7 505 190			
Dufferin-Peel RCSSB	236 988 078	153 907 294	67 913 963	51.7%	33.5%	14.8%	231 643 418	153 907 294	68 495 849	5 344 660	0	1 418 114
Durham B of E	211 230 207	95 107 988	64 091 346	57.0%	25.7%	17.3%	211 230 207	95 107 988	64 091 346			
Durham RCSSB	68 858 411	68 471 013	21 610 991	43.3%	43.1%	13.6%	65 782 458	65 117 756	20 322 690	3 075 953	3 353 257	1 288 301
East Parry Sound B of E	15 280 037	12 425 598	5 484 842	46.0%	37.4%	16.5%	15 280 037	12 425 598	5 484 842			
Elgin B of E	46 625 530	13 936 644	13 848 476	62.7%	18.7%	18.6%	46 625 530	13 936 644	13 848 476			
Elgin RCSSB	6 923 251	6 499 185	2 756 545	42.8%	40.2%	17.0%	6 923 251	6 499 185	2 756 545			
Espanola B of E	7 330 358	5 438 888	2 993 906	46.5%	34.5%	19.0%	7 072 628	5 438 888	2 928 257	257 730	0	65 649
Essex B of E	61 372 371	25 554 880	19 436 441	57.7%	24.0%	18.3%	61 372 371	25 554 880	19 436 441			
Essex RCSSB	49 086 049	36 647 557	16 955 847	47.8%	35.7%	16.5%	36 247 111	28 471 347	11 677 071	12 818 938	8 176 210	5 278 776
Fort Frances-Rainy River RCSSB	2 291 004	1 145 764	1 046 601	51.1%	25.6%	23.3%	2 291 004	1 145 764	1 046 601			
Fort Frances-Rainy River B of E	14 339 083	4 358 579	4 025 449	63.1%	19.2%	17.7%	14 339 083	4 358 579	4 025 449			

Board Name¹	\$			%			\$ - English Boards/Sections			\$ - French Boards/Sections		
	Direct Classroom	Operational Support	Administrative Support	Direct Classroom	Operational Support	Administrative Support	Direct Classroom	Operational Support	Administrative Support	Direct Classroom	Operational Support	Administrative Support
Frontenac-Lennox & Addington RCSSB	26 547 056	24 919 058	10 333 510	43.0%	40.3%	16.7%	26 547 056	24 919 058	10 333 510			
Frontenac B of E	76 871 192	29 993 052	25 662 530	58.0%	22.6%	19.4%	76 129 302	29 993 052	25 405 655	741 890	0	256 875
Geraldton B of E	4 539 185	2 945 312	2 250 551	46.6%	30.3%	23.1%	3 854 858	1 503 967	1 755 540	684 327	1 441 345	495 011
Geraldton RCSSB	1 975 763	446 897	925 665	59.0%	13.3%	27.6%	1 234 838	264 780	519 413	740 925	182 117	406 252
Grey B of E	53 267 276	24 343 989	16 974 511	56.3%	25.7%	17.9%	53 267 276	24 343 989	16 974 511			
Haldimand B of E	29 003 876	9 480 965	9 457 098	60.5%	19.8%	19.7%	29 003 876	9 480 965	9 457 098			
Haldimand-Norfolk RCSSB	9 222 097	13 239 836	2 705 153	36.6%	52.6%	10.7%	8 878 209	13 100 696	2 510 619	343 888	139 140	194 534
Halliburton B of E	9 231 470	6 025 035	3 110 915	50.3%	32.8%	16.9%	9 231 470	6 025 035	3 110 915			
Halton B of E	169 412 125	95 863 710	54 724 428	52.9%	30.0%	17.1%	169 412 125	95 863 710	54 724 428			
Halton RCSSB	56 496 220	35 990 063	24 017 489	48.5%	30.9%	20.6%	54 328 907	34 030 790	22 229 735	2 167 313	1 959 273	1 787 754
Hamilton B of E	167 165 286	50 052 131	54 655 497	61.5%	18.4%	20.1%	165 102 569	49 582 385	53 642 007	2 062 717	469 746	1 013 490
Hamilton-Wentworth RCSSB	90 682 963	81 602 385	32 112 991	44.4%	39.9%	15.7%	88 249 852	79 622 104	30 906 848	2 433 111	1 980 281	1 206 143
Hastings B of E	70 017 473	26 850 880	22 452 448	58.7%	22.5%	18.8%	68 651 473	25 430 594	21 811 904	1 366 000	1 420 286	640 544
Hastings-Prince Edward RCSSB	16 508 748	14 084 326	6 378 640	44.7%	38.1%	17.3%	16 508 748	14 084 326	6 378 640			
Hearst B of E	1 736 513	506 358	667 973	59.7%	17.4%	22.9%	1 736 513	506 358	667 973			
Hearst RCSSB	6 372 511	2 441 815	2 337 403	57.1%	21.9%	21.0%	0	0	0	6 372 511	2 441 815	2 337 403
Hornepayne B of E	1 311 340	619 611	413 323	55.9%	26.4%	17.6%	1 311 340	619 611	413 323			
Huron B of E	35 778 291	14 452 072	11 498 877	58.0%	23.4%	18.6%	35 778 291	14 452 072	11 498 877			
Huron-Perth RCSSB	12 505 298	13 331 175	5 032 948	40.5%	43.2%	16.3%	12 505 298	13 331 175	5 032 948			
Kapuskasing-Smooth Rock Falls B of E	4 873 258	5 721 641	1 634 586	39.8%	46.8%	13.4%	4 873 258	5 721 641	1 634 586			
Kapuskasing RCSSB	9 781 008	7 930 534	4 711 845	43.6%	35.4%	21.0%	982 415	132 277	448 776	8 798 593	7 798 257	4 263 069
Kenora B of E	13 314 987	8 118 187	3 865 962	52.6%	32.1%	15.3%	13 314 987	8 118 187	3 865 962			
Kenora RCSSB	4 289 377	8 754 467	1 762 373	29.0%	59.1%	11.9%	4 289 377	8 754 467	1 762 373			
Kent B of E	49 182 831	20 607 809	23 238 342	52.9%	22.2%	25.0%	49 182 931	20 607 809	23 238 342			
Kent RCSSB	22 767 964	20 956 525	8 012 938	44.0%	40.5%	15.5%	19 453 618	19 488 043	6 312 754	3 314 346	1 468 482	1 700 184
Kirkland Lake B of E	7 691 919	4 567 353	2 992 418	50.4%	29.9%	19.6%	6 875 297	4 084 647	2 657 691	816 622	482 706	334 727
Kirkland Lake-Timiskaming RCSSB	11 984 290	9 966 351	4 105 743	46.0%	38.2%	15.8%	6 245 126	6 218 344	2 282 106	5 759 164	3 748 007	1 823 637
Lake Superior B of E	10 957 556	9 274 240	3 842 040	45.5%	38.5%	16.0%	10 748 119	9 125 591	3 800 492	209 237	148 649	41 548
Lakehead B of E	64 808 590	26 178 340	23 963 333	56.4%	22.8%	20.8%	64 808 590	26 178 340	23 963 333			
Lakehead RCSSB	30 118 293	15 015 855	11 876 301	52.8%	26.3%	20.8%	29 043 075	14 981 756	11 417 482	1 075 218	34 099	458 819
Lambton B of E	67 547 528	32 679 762	27 151 610	53.0%	25.7%	21.3%	67 079 714	32 503 887	26 919 733	467 814	175 875	231 877
Lambton RCSSB	23 342 525	18 108 514	10 294 215	45.1%	35.0%	19.9%	21 667 298	17 095 264	9 500 992	1 675 227	1 013 250	793 223

Board Name¹	\$			%			\$ - English Boards/Sections			\$ - French Boards/Sections		
	Direct Classroom	Operational Support	Administrative Support	Direct Classroom	Operational Support	Administrative Support	Direct Classroom	Operational Support	Administrative Support	Direct Classroom	Operational Support	Administrative Support
Lanark B of E	37 303 345	14 302 312	9 916 990	60.6%	23.2%	16.1%	37 303 345	14 302 312	9 916 990			
Lanark Leeds & Grenville RCSSB	16 721 240	15 745 778	5 726 420	43.8%	41.2%	15.0%	16 721 240	15 745 778	5 726 420			
Leeds & Grenville B of E	49 664 775	23 582 057	16 857 453	55.1%	26.2%	18.7%	49 664 775	23 582 057	16 857 453			
Lennox & Addington B of E	26 106 891	11 310 713	7 435 612	58.2%	25.2%	16.6%	26 106 891	11 310 713	7 435 612			
Lincoln B of E	93 451 435	44 636 644	32 280 580	54.9%	26.2%	18.9%	93 451 435	44 636 644	32 280 580			
Lincoln RCSSB	33 078 349	27 835 772	13 690 967	44.3%	37.3%	18.4%	31 261 788	26 947 703	12 806 638	1 816 561	888 069	884 329
London B of E	185 248 203	78 279 004	56 515 321	57.9%	24.5%	17.7%	183 283 238	78 089 653	55 840 514	1 964 965	189 351	674 807
London & Middlesex RCSSB	59 798 673	32 259 034	12 822 993	57.0%	30.8%	12.2%	57 900 211	31 113 006	12 214 825	1 898 462	1 146 028	608 168
Manitowlin B of E	7 127 948	3 680 681	1 726 599	56.9%	29.4%	13.8%	7 127 948	3 680 681	1 726 599			
Metropolitan Separate	391 998 431	214 502 226	115 859 941	54.3%	29.7%	16.0%	384 337 304	211 090 120	113 100 979	7 661 127	3 412 106	2 758 962
Metropolitan Toronto												
East York	59 785 568	26 956 509	22 939 264	54.5%	24.6%	20.9%	59 785 568	26 956 509	22 939 264			
Etobicoke	150 729 929	65 687 951	47 093 097	57.2%	24.9%	17.9%	150 729 929	65 687 951	47 093 097			
Metro Board for Developmentally Delayed	19 857 463	143 578 222	22 123 060	10.7%	77.4%	11.9%	19 857 463	143 578 222	22 123 060			
North York	254 461 880	112 525 076	129 723 345	51.2%	22.7%	26.1%	254 461 880	112 525 076	129 723 345			
Scarborough	323 135 234	114 504 452	96 940 755	60.4%	21.4%	18.1%	323 135 234	114 504 452	96 940 755			
Toronto	361 059 030	151 034 427	125 405 054	56.6%	23.7%	19.7%	361 059 030	151 034 427	125 405 054			
Toronto (Conseil)	7 824 158	5 573 554	5 852 210	40.6%	29.0%	30.4%	0	0	0	7 824 158	5 573 554	5 852 210
York	84 432 018	33 124 556	27 964 235	58.0%	22.8%	19.2%	84 432 018	33 124 556	27 964 235			
Michipicoten B of E	4 098 070	2 340 022	1 275 809	53.1%	30.3%	16.5%	3 326 771	1 963 925	928 553	771 299	376 097	347 256
Michipicoten RCSSB	2 227 682	618 180	601 961	64.6%	17.9%	17.5%	1 455 083	370 910	377 319	772 599	247 270	224 642
Middlesex B of E	42 144 706	20 918 688	13 526 719	55.0%	27.3%	17.7%	42 144 706	20 918 688	13 526 719			
Muskoka B of E	32 414 086	19 409 101	9 508 512	52.9%	31.6%	15.5%	32 414 086	19 409 101	9 508 512			
Niagara South B of E	93 438 202	44 096 257	32 623 317	54.9%	25.9%	19.2%	88 189 859	42 027 838	30 509 332	5 248 343	2 068 419	2 113 985
Nipigon-Red Rock B of E	3 352 218	2 324 460	1 788 878	44.9%	31.1%	24.0%	3 352 218	2 324 460	1 788 878			
Nipissing B of E	40 204 496	18 830 003	13 629 020	55.3%	25.9%	18.8%	40 204 496	18 830 003	13 629 020			
Nipissing RCSSB	30 629 272	22 046 386	9 601 445	49.2%	35.4%	15.4%	14 364 397	9 789 091	4 005 687	16 264 875	12 257 295	5 595 758
Norfolk B of E	36 196 145	10 969 370	10 608 550	62.7%	19.0%	18.4%	36 196 145	10 969 370	10 608 550			
North of Superior RCSSB	4 223 316	1 954 351	1 772 211	53.1%	24.6%	22.3%	3 629 988	1 690 760	1 476 983	593 328	263 591	285 228
North Shore B of E	15 040 087	5 985 474	6 483 891	54.7%	21.8%	23.6%	12 936 450	5 703 964	5 519 959	2 103 637	281 510	963 932
North Shore RCSSB	8 420 230	3 355 385	2 321 529	59.7%	23.8%	16.5%	4 807 053	2 096 079	1 139 111	3 613 177	1 259 306	1 182 418
Northumberland-Clarington B of E	84 816 123	47 460 813	28 834 542	52.6%	29.5%	17.9%	84 816 123	47 460 813	28 834 542			

Board Name¹	\$			%			\$ - English Boards/Sections			\$ - French Boards/Sections		
	Direct Classroom	Operational Support	Administrative Support	Direct Classroom	Operational Support	Administrative Support	Direct Classroom	Operational Support	Administrative Support	Direct Classroom	Operational Support	Administrative Support
Ottawa B of E	137 581 171	65 580 185	49 703 832	54.4%	25.9%	19.7%	137 581 171	65 580 185	49 703 832			
Ottawa RCSSB	34 353 080	33 957 171	16 975 887	40.3%	39.8%	19.9%	34 353 080	33 957 171	16 975 887			
Ottawa-Carleton Csl(f/c)	53 045 782	31 484 396	21 315 388	50.1%	29.7%	20.1%	0	0	0	53 045 782	31 484 396	21 315 388
Ottawa-Carleton Csl(f/p)	22 671 117	18 997 346	12 971 618	41.5%	34.8%	23.7%	0	0	0	22 671 117	18 997 346	12 971 618
Oxford B of E	55 954 619	24 954 565	16 788 304	57.3%	25.5%	17.2%	55 954 619	24 954 565	16 788 304			
Oxford RCSSB	8 650 664	7 759 468	3 693 272	43.0%	38.6%	18.4%	8 118 083	7 587 736	3 436 587	532 581	171 732	256 685
Peel B of E	371 761 283	144 493 212	124 734 440	58.0%	22.5%	19.5%	371 761 283	144 493 212	124 734 440			
Perth B of E	40 660 288	17 389 347	11 730 890	58.3%	24.9%	16.8%	40 660 288	17 389 347	11 730 890			
Peterborough B of E	62 172 445	26 119 827	23 198 940	55.8%	23.4%	20.8%	62 172 445	26 119 827	23 198 940			
Prescott & Russell B of E	15 143 237	18 207 177	5 621 128	38.9%	46.7%	14.4%	13 340 133	15 989 442	4 635 148	1 803 104	2 217 735	985 980
Prescott & Russell C&sc	37 726 271	18 410 608	14 844 771	53.1%	25.9%	20.9%	0	0	0	37 726 271	18 410 608	14 844 771
Prescott & Russell RCSSB	4 171 317	5 122 821	1 572 646	38.4%	47.1%	14.5%	4 171 317	5 122 821	1 572 646			
Prince Edward B of E	11 548 604	8 150 528	3 404 835	50.0%	35.3%	14.7%	11 548 604	8 150 528	3 404 835			
Peterborough et al RCSSB	33 871 367	43 764 428	13 108 270	37.3%	48.2%	14.4%	33 871 367	43 764 428	13 108 270			
Red Lake B of E	5 316 080	3 426 435	1 727 158	50.8%	32.7%	16.5%	5 316 080	3 426 435	1 727 158			
Renfrew B of E	44 559 278	19 521 645	15 580 267	55.9%	24.5%	19.6%	44 559 278	19 521 645	15 580 267			
Renfrew RCSSB	21 012 986	23 682 837	6 778 104	40.8%	46.0%	13.2%	18 244 152	20 408 052	5 687 489	2 768 834	3 274 785	1 090 615
Sault Ste Marie B of E	41 903 405	19 559 778	19 260 177	51.9%	24.2%	23.9%	41 903 405	19 559 778	19 260 177			
Sault Ste Marie RCSSB	24 370 338	15 575 316	9 717 857	49.1%	31.4%	19.6%	22 014 169	14 862 467	8 705 342	2 356 169	712 849	1 012 515
Simcoe B of E	183 222 380	70 890 401	56 951 044	58.9%	22.8%	18.3%	178 228 832	69 207 733	54 461 298	4 993 548	1 682 668	2 489 746
Simcoe RCSSB	47 763 547	49 270 025	16 687 090	42.0%	43.3%	14.7%	43 170 861	47 070 824	14 693 710	4 592 686	2 199 201	1 993 380
Stormont Dundas & Glengarry B of E	50 496 990	24 499 013	15 355 381	55.9%	27.1%	17.0%	49 299 617	23 490 927	14 841 261	1 197 373	1 008 086	514 120
Stormont Dundas & Glengarry RCSSB	37 720 856	27 949 635	13 248 030	47.8%	35.4%	16.8%	17 825 111	18 713 739	6 126 390	19 895 745	9 235 896	7 121 640
Sudbury B of E	85 381 233	38 346 322	21 307 867	58.9%	26.4%	14.7%	73 393 186	29 874 469	17 677 354	11 988 047	8 471 853	3 630 513
Sudbury RCSSB	62 966 409	54 908 986	21 892 983	45.1%	39.3%	15.7%	30 092 335	32 222 934	10 013 120	32 874 074	22 686 052	11 879 873
Timiskaming B of E	13 383 943	8 068 496	4 831 857	50.9%	30.7%	18.4%	13 383 943	8 068 496	4 831 857			
Timmins B of E	17 599 416	9 307 578	6 362 386	52.9%	28.0%	19.1%	17 599 416	9 307 578	6 362 386			
Timmins RCSSB	21 435 586	17 641 309	5 738 986	47.8%	39.4%	12.8%	4 841 179	12 567 544	1 534 921	16 594 407	5 073 765	4 204 065
Victoria B of E	41 435 757	25 360 885	14 057 727	51.2%	31.4%	17.4%	41 435 757	25 360 885	14 057 727			
Waterloo B of E	207 255 044	87 544 556	78 669 639	55.5%	23.4%	21.1%	207 255 044	87 544 556	78 669 639			
Waterloo RCSSB	73 399 759	48 982 524	22 791 756	50.6%	33.7%	15.7%	73 399 759	48 982 524	22 791 756			
Welland RCSSB	47 390 581	38 969 990	14 774 499	46.9%	38.5%	14.6%	44 406 062	38 235 975	13 588 768	2 984 519	734 015	1 185 731
Wellington B of E	84 661 277	37 299 573	31 927 508	55.0%	24.2%	20.7%	84 661 277	37 299 573	31 927 508			

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	Direct Classroom	Operational Support	Administrative Support	Direct Classroom	Operational Support	Administrative Support	Direct Classroom	Operational Support	Administrative Support	Direct Classroom	Operational Support	Administrative Support
Wellington RCSSB	20 722 062	15 410 143	9 709 050	45.2%	33.6%	21.2%	19 850 359	15 224 890	9 282 227	771 703	185 253	426 823
Wentworth B of E	63 502 130	31 207 207	18 773 001	56.0%	27.5%	16.5%	63 502 130	31 207 207	18 773 001			
West Parry Sound B of E	11 555 242	6 286 027	4 844 397	50.9%	27.7%	21.4%	11 555 242	6 286 027	4 844 397			
Windsor B of E	78 605 707	39 964 945	35 054 583	51.2%	26.0%	22.8%	78 605 707	39 964 945	35 054 583			
Windsor RCSSB	55 904 168	30 725 228	17 586 708	53.6%	29.5%	16.9%	51 064 747	27 900 001	16 028 126	4 839 421	2 825 227	1 558 582
York Region B of E	278 999 360	168 001 377	107 723 346	50.3%	30.3%	19.4%	278 999 360	168 001 377	107 723 346			
York Region RCSSB	143 380 420	84 239 351	48 629 754	51.9%	30.5%	17.6%	140 806 888	82 886 483	47 751 936	2 573 532	1 352 868	877 818
Sub-Total - by Category	7 566 132 373	4 095 890 704	2 613 660 173	53.0%	28.7%	18.3%	7 214 835 415	3 887 878 310	2 469 168 269	351 296 958	208 012 394	144 491 904
Grand Total - All Categories	14 275 683 250			100.0%			13 571 881 994			703 801 256		

Source: Costing framework developed by Working Group on Education Finance Reform. Numbers from school boards' 1994 Financial Statements to the Ministry of Education and Training, as updated by boards in fall 1995. This table includes only updates received by the ministry as of December 4, 1995.

Note:

¹ This table does not include isolate boards, section 68 boards, or the Penetanguishene Protestant Separate board.

Appendix G – Retirement Gratuity Liabilities by Board

Board Name ¹	Total Estimated Liability	Reserve Funds
Atikokan B of E	1 194 586	0
Brant B of E	5 204 634	4 342 220
Brant RCSSB	896 000	895 596
Bruce B of E	7 498 575	113 792
Bruce-Grey RCSSB	0	0
Carleton B of E	58 714 406	0
Carleton RCSSB	277 700	0
Central Algoma B of E	1 841 805	0
Chapleau B of E	485 325	185 978
Chapleau RCSSB	270 245	194 767
Cochrane et al B of E	2 456 527	1 458 094
Cochrane et al RCSSB	1 121 325	0
Dryden B of E	447 339	257 605
Dryden RCSSB	208 632	0
Dufferin B of E	7 340 318	1 000 000
Dufferin-Peel RCSSB	35 000 000	1 565 000
Durham B of E	10 862 086	10 862 086
Durham RCSSB	25 846 980	3 497 420
East Parry Sound B of E	0	487 809
Elgin B of E	1 215 896	345 085
Elgin RCSSB	1 857 605	0
Espanola B of E	2 190 000	522 979
Essex B of E	2 604 465	0
Essex RCSSB	0	0
Fort Frances-Rainy River RCSSB	0	0
Fort Frances-Rainy River B of E	261 806	0
Frontenac-Lennox & Addington RCSSB	10 483 780	288 225
Frontenac B of E	5 890 000	0
Geraldton B of E	1 233 230	236 894
Geraldton RCSSB	208 632	0
Grey B of E	2 131 703	1 007 855
Haldimand B of E	6 591 956	106 154
Haldimand-Norfolk RCSSB	2 691 856	607 038
Haliburton B of E	2 668 000	0
Halton B of E	6 276 201	0
Halton RCSSB	0	0
Hamilton B of E	35 336 998	4 853 121
Hamilton-Wentworth RCSSB	4 649 300	0
Hastings B of E	22 074 472	845 484
Hastings-Prince Edward RCSSB	3 402 000	0

Board Name	Total Estimated Liability	Reserve Funds
Hearst B of E	797 573	35 680
Hearst RCSSB	1 647 304	151 812
Hornepayne B of E	193 113	127 420
Huron B of E	13 009 588	737 886
Huron-Perth RCSSB	387 852	0
Kapuskasing-Smooth Rock Falls B of E	2 090 000	0
Kapuskasing RCSSB	0	629 330
Kenora B of E	721 307	634 439
Kenora RCSSB	90 486	0
Kent B of E	22 362 000	66 948
Kent RCSSB	231 887	289 581
Kirkland Lake B of E	0	460 327
Kirkland Lake-Timiskaming RCSSB	3 600 000	316 067
Lake Superior B of E	0	1 013 954
Lakehead B of E	15 218 000	1 344 548
Lakehead RCSSB	4 720 438	2 511 595
Lambton B of E	25 513 731	489 631
Lambton RCSSB	0	0
Lanark B of E	2 389 683	271 975
Lanark Leeds & Grenville RCSSB	261 186	564 443
Leeds & Grenville B of E	2 062 356	3 836 686
Lennox & Addington B of E	8 509 154	0
Lincoln B of E	31 746 074	7 845 425
Lincoln RCSSB	8 141 828	0
London B of E	41 378 000	0
London & Middlesex RCSSB	1 670 395	0
Manitoulin B of E	1 392 785	0
Metropolitan Separate	14 152 912	0
Metropolitan Toronto	157 228 726	200 000
Michipicoten B of E	970 055	0
Michipicoten RCSSB	598 703	0
Middlesex B of E	614 166	0
Muskoka B of E	7 602 000	335 135
Niagara South B of E	31 268 312	2 383 047
Nipigon-Red Rock B of E	1 207 366	686 916
Nipissing B of E	14 998 691	0
Nipissing RCSSB	805 641	0
Norfolk B of E	2 245 480	0
North of Superior RCSSB	490 603	15 000
North Shore B of E	6 030 930	1 151 678

Board Name	Total Estimated Liability	Reserve Funds	Board Name	Total Estimated Liability	Reserve Funds
North Shore RCSSB	1 971 240	287 001	Simcoe RCSSB	0	0
Northumberland-Clarington B of E	16 850 000	1 181 381	Stormont Dundas & Glengarry B of E	15 595 913	2 250 000
Ottawa B of E	43 140 515	0	Stormont Dundas & Glengarry RCSSB	1 106 936	0
Ottawa RCSSB	9 984 000	0	Sudbury B of E	3 050 563	4 084 439
Ottawa-Carleton Cslf(c)	0	0	Sudbury RCSSB	1 113 000	0
Ottawa-Carleton Cslf(p)	168 090	0	Timiskaming B of E	4 163 600	0
Oxford B of E	2 087 040	0	Timmins B of E	606 953	1 055 781
Oxford RCSSB	605 400	0	Timmins RCSSB	2 500 000	0
Peel B of E	19 000 000	0	Victoria B of E	713 040	0
Perth B of E	1 453 692	0	Waterloo B of E	0	13 112 795
Peterborough B of E	0	2 384 163	Waterloo RCSSB	0	0
Peterborough et al RCSSB	507 138	507 138	Welland RCSSB	15 217 229	989 286
Prescott & Russell B of E	1 945 619	283 213	Wellington B of E	0	0
Prescott & Russell CésC	10 685 861	0	Wellington RCSSB	0	0
Prescott & Russell RCSSB	13 102	55 000	Wentworth B of E	2 583 084	2 657 100
Prince Edward B of E	719 107	0	West Parry Sound B of E	0	223 747
Red Lake B of E	0	0	Windsor B of E	0	0
Renfrew B of E	2 496 354	2 160 182	Windsor RCSSB	26 011 000	0
Renfrew RCSSB	392 487	0	York Region B of E	0	0
Sault Ste Marie B of E	17 705 551	2 942 241	York Region RCSSB	13 429 000	0
Sault Ste Marie RCSSB	258 340	0			
Simcoe B of E	256 779	0			
			Provincial Total	914 113 341	93 946 192

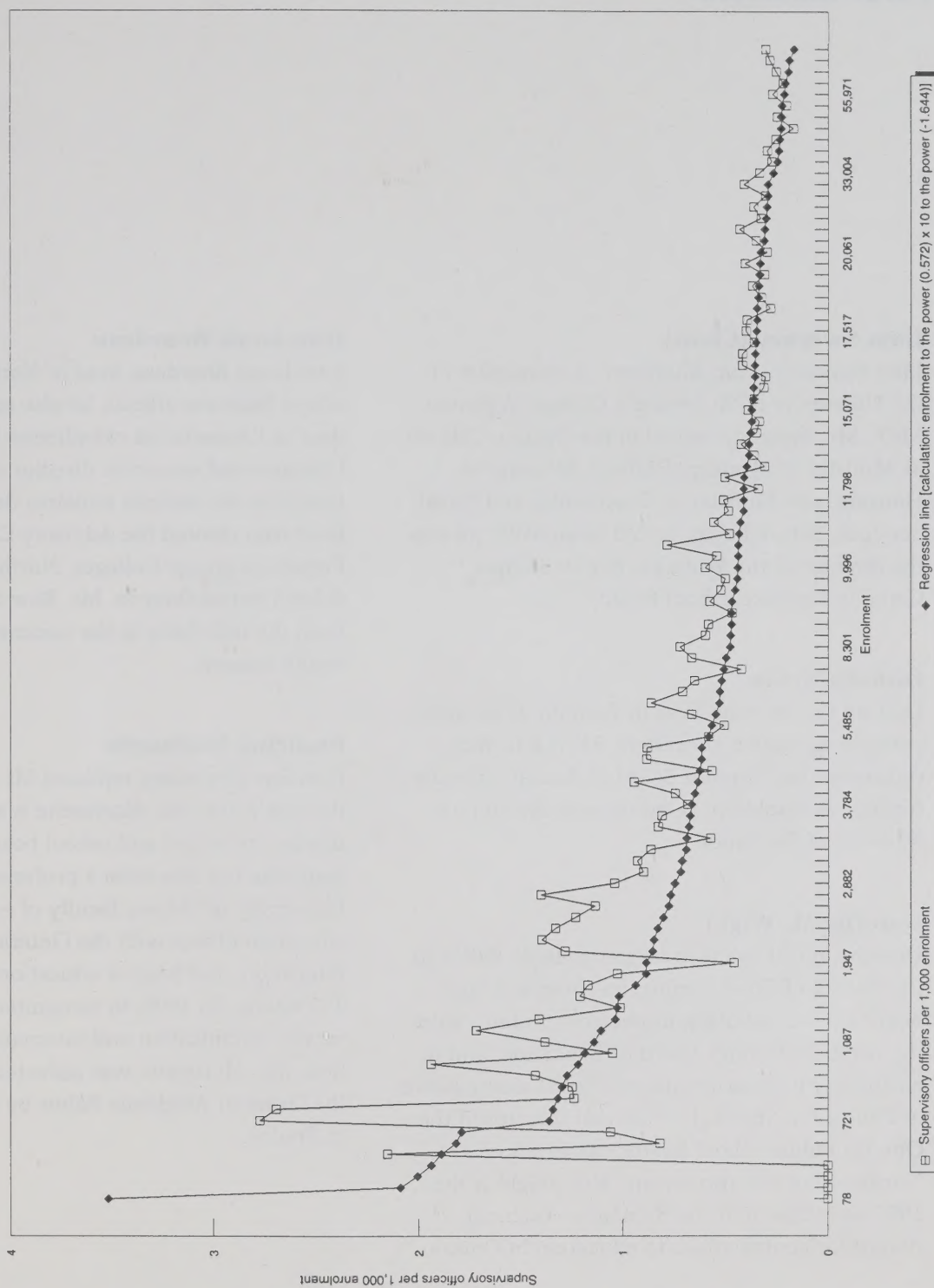
Source: School boards' 1994 Financial Statements to Ministry of Education and Training

Note:

- 1 This table does not include isolate boards, section 68 boards, the Penetanguishene Protestant Separate board, or individual public school boards in Metropolitan Toronto (the umbrella Metropolitan Toronto School Board is included).

Appendix H: Sample Analysis, Central-Office Staffing: Supervisory Officers

The following chart is a sample from the ministry's analysis that indicates current staffing levels for supervisory officers per 1,000 enrolment. The regression line indicates the provincial mean.



Source: 1995 Ministry of Education and Training regression analysis on school-board central-office staffing levels

Task Force Members

John Sweeney (Chair)

John Sweeney, from Kitchener, is chancellor of the University of St. Jerome's College. A former MPP, Mr. Sweeney served in the Ontario Cabinet as Minister of Municipal Affairs, Minister of Housing, and Minister of Community and Social Services. Before being elected as an MPP, he was the director of the Waterloo Region Roman Catholic Separate School Board.

Duncan Green

Duncan Green, who lives in Toronto, is an independent education consultant. He is a former director of the Toronto Board of Education and a former assistant deputy minister in the Ontario Ministry of Education.

Dorothy M. Wight

Dorothy Wight, a sheep farmer in Belle Vallée in the district of Timiskaming, has been a school board trustee in both southwestern Ontario with the Lambton County Board of Education, and in northeastern Ontario with the Timiskaming Board of Education. She is also a former director of the Ontario Public School Boards' Association, Northeastern Ontario region. Mrs. Wight is the 1995 co-recipient of the Bernadine Yachman Award for contributions to education in Ontario.

Jean-Louis Bourdeau

Jean-Louis Bourdeau lives in North Bay. A former school business official, he also served as president of l'Association canadienne-française de l'Ontario and executive director of l'Association française des conseils scolaires de l'Ontario. Mr. Bourdeau chaired the Advisory Commission on French-Language Colleges, Northern Ontario and South/Central Ontario. Mr. Bourdeau resigned from the task force in the summer of 1995, for health reasons.

Francine Morissette

Francine Morissette replaced Mr. Bourdeau on the task force. Ms. Morissette is a former Ontario teacher, principal and school-board superintendent. She has also been a professor at the University of Ottawa faculty of education, an education officer with the Ontario Ministry of Education, and head of education outreach at TVOntario. In 1995, in recognition of meritorious service to education and international cooperation, Ms. Morissette was inducted as Knight in the Order of Academic Palms by the government of France.



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